

BUDGET DEVELOPMENT MANUAL

**State of Idaho
FY 2010**

Prepared in accordance with Chapter 35, Title 67, *Idaho Code*
by
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In cooperation with
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For information on DFM analyst assignments, please see

<http://dfm.idaho.gov/BBStaffAssignments.html>

For LSO analyst assignments, please see

<http://legislature.idaho.gov/budget/staff.htm>

HIGHLIGHTS

A thorough review of this manual will be necessary to become familiar with all the items that are expected in a complete budget request. Some of the more significant changes to this manual are:

New For FY 2010

- **New Positions:** When budgeting for new classified positions, use 80% of policy on the state compensation schedule. The current amounts are reflected in Appendix D. Additional funding may be requested when necessary for recruitment purposes in the same line-item with proper justification in the B8.
- **Change in Employee Compensation:** The Employee Compensation Multiplier in decision unit 10.61 is calculated by using a 3% salary increase factor for permanent staff. The multiplier for group and temporary staff may be calculated in DU 10.62.
- **Electronic and Hardcopy Forms:** Electronic format and paper copies of all forms are required to be submitted to the Division of Financial Management (DFM) and the Legislative Services Office (LSO).
- **Form B-7:** The Form B-7 for one-time Operating Expenditures and one-time Capital Outlay has been revised. The new form provides for one agency wide form rather than by program. Additionally, it has columns to be completed by DFM and LSO analysts pertaining to Governor's Recommendation and the Joint Finance and Appropriations Committee (JFAC) action.
- **Variable Costs Calculations:** The variable costs calculations that were previously pre-formulated for agencies on the New Position Cost Calculations Schedule H (Appendix D) and on the Form B-6 are no longer factored due to the varying rates for Workers Compensation and Division of Human Resources (DHR) fees. Agencies will need to add those specific rates to accurately calculate their total variable costs.
- **Zero-Based Budgeting:** The Governor has directed all Executive Branch agencies to undertake zero-based budgeting over the next six years. Zero-based budgeting is an approach to review each agency's current base operations and associated funding to identify and prioritize activities that are essential to state government and true to each agency's statutory mission. Each fiscal year, starting with FY 2010 planning, there will be a group of agencies that will participate in a review of their base budget. Please see the schedule on the DFM website (<http://dfm.idaho.gov/>) of when your agency is expected to participate in this rotation. A separate guidance manual with forms for zero-base budgeting will be issued and training will be provided by DFM.

Reminders For FY 2010

- **Performance Reports:** Idaho Code requires agencies to submit both Part A and Part B of agency performance reports to DFM and LSO by September 2, 2008. Both the agency profile and other measures should be submitted separately from the budget request. Instructions for submitting agency performance data will be provided in a separate document. Analysts may contact agency staff for specific caseload data, if necessary, to complete their analysis of the submitted budget request.
- **Line Item Report:** Paper copy submissions should include a line item report that is generated from the budget development system.

- **On-Line Budget Development System:** The on-line Budget Development System is located at <http://apps.dfm.idaho.gov/bds/>. If you need access to the system please contact Anita Hamann at ahamann@dfm.idaho.gov.

PREFACE

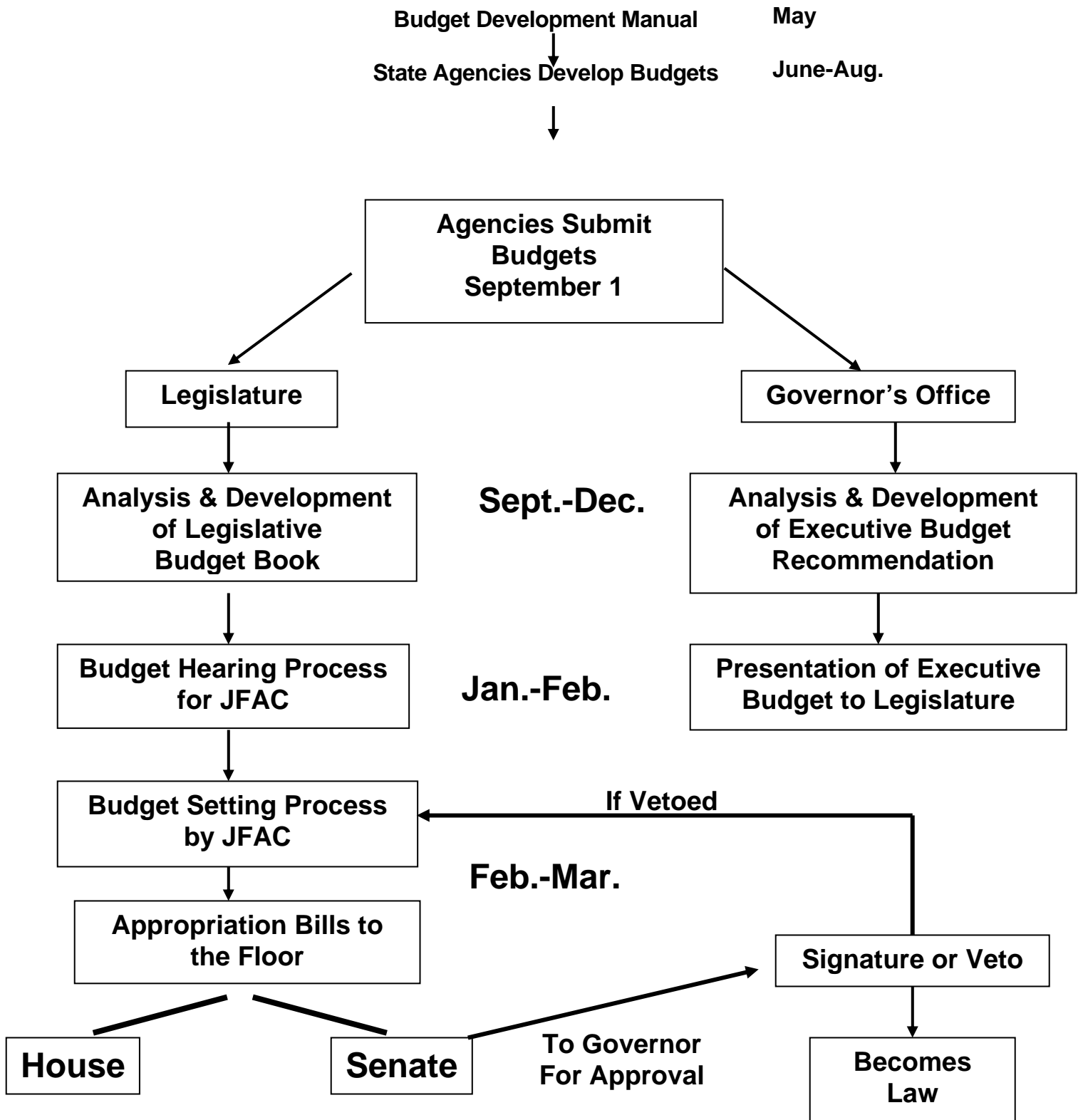
Purpose of Manual

Instructions in this manual are presented to assist agencies in preparing their FY 2010 operating budget requests. The examples used in this manual are for illustrative purposes only and do not accurately reflect the budget of DFM.

The budget submittal procedures are designed to facilitate general consistency in the presentation and review of the requests while affording agencies the flexibility to clearly describe programs, objectives, and needs.

When developing recommendations for the Governor for the allocation of all state resources, DFM reviews all state agencies' operating budget requests for compliance with basic budget policies and statutory requirements. This review results in the Governor's annual budget recommendation to the Legislature, and culminates with the final budget decisions made by the Legislature.

Idaho State Budget Process



THE BUDGET DEVELOPMENT PROCESS

The ultimate product of the budgetary process is a plan describing how, during the next fiscal year, the state will use its limited resources to best meet the needs of its citizens. While the final formulation of an overall plan rests with the Legislature and the Governor, it originates with the individual budget requests of state agencies.

Program Development

Idaho uses a budgetary process known as program budgeting. Funding decisions are made on the basis of goal-oriented programs within each organizational unit. The purpose of program budgeting is to relate results to cost.

A program is a set of activities that follows a planned course of action to achieve specified goals and objectives. A program is a broad category of similar services (WHAT) for an identifiable group (WHO) and for a specific purpose (WHY).

The creation of a program results from:

- The identification of a problem and/or desired outcome;
- A decision to take action to solve the problem or achieve the outcome;
- A plan for allocating resources to solve the problem or meet the outcome.

Programs must be manageable. There must be a specific person designated to be responsible for the operation of the program and for the achievement of the program's objective(s).

Programs should have well-defined and measurable outcomes.

Programs should have at least one long-range goal and one short-range objective. All objectives should clearly contribute to the program goal.

The first step in budget preparation is to identify the needs or problems that necessitate the existence of a program. The agency should focus emphasis on needs and problems that require policy review by the Governor and the Legislature. From this process evolves the establishment of program goals, identification of objectives, and the proposal of a recommended solution.

When identifying needs and problems, the following questions should be answered:

- What is the real problem or issue, and what is the cause?
- Who are the specific population groups (i.e., clientele) affected?
- Why is a program needed to address the problem or need?
- What is the magnitude and trend of the problem or need?

Program Goal: The program goal is the long-range result or accomplishment planned for a program. It should relate directly to the problem the program is trying to solve or the need the program is trying to meet. It should indicate the general direction of the program as opposed to a specific level of accomplishment.

Evaluation of Program Performance: A performance evaluation is the systematic review of a program to determine how well it meets its objectives and how it might be modified to better meet those objectives. Performance evaluation is an ongoing process of formally reviewing goals, objectives, and strategies against established standards for performance. The annual evaluation of the program performance is required to be submitted in the form of the annual Performance Measurement Report that is due on September 2, 2008.

The Performance Measure Report will include up to ten performance measures that are tied to the agency's strategic plan. DFM and LSO analysts use these reports as part of the budget analysis process to evaluate the effectiveness of programs. Analysts may also contact agency staff for specific caseload data or service level, if necessary, to complete their analysis of the submitted budget request.

The following questions should help the manager evaluate a program:

- Are the program activities occurring as provided by the appropriation? (If the answer is no, the activities need to be re-evaluated in terms of the program objectives).
- Are the activities and objectives effective in achieving the identified goal? (If the answer is no, the activities and objectives need to be re-evaluated in terms of the problem or need).
- Are the activities being performed as efficiently as possible, and are the results worth the cost of achieving them? (If the answers are no, thought should be given to improving efficiency or eliminating the program).

Program Structure: An agency program structure is used for the presentation of budgetary information and resource allocation. Program structure is not necessarily the same as organizational structure. A program structure assembles related activities of an agency into an identifiable group. This helps management evaluate the cost and the effectiveness of providing a specific service and makes comparisons between programs more meaningful. Program levels should be used to group activities into a framework useful to decision-makers and not for tracking specific objects, locations, fiscal years, etc. The program structure will be based, wherever possible, on the STARS agency/function/activity structure. This will allow for greater continuity between resource allocation and expenditure accounting.

Evaluation of Current Program Structure: The agency director and the program managers should evaluate the existing program structure. The program structure should be modified only to the extent necessary to meet the needs of decision-makers and the characteristics outlined in the following paragraphs. Generally, agencies should submit their FY 2010 budget requests at the same program level at which they received their FY 2009 appropriation.

Appendix A contains the program structure that agencies are to use for FY 2010. Any changes involving current programs that are anticipated for FY 2010 will have to appear as adjustments before the FY 2010 Base. The addition of a new program, and its associated program structure, will require the use of a line item decision unit (12.00 series). Review and approval of these proposals will take place prior to, or during the DFM reviews to be held with each agency by August 15.

Program Objectives: Objectives are specific accomplishments that are pursued in an effort to achieve the longer-range program goal(s). Objectives should be developed for each identified program and should be clear, concise, understandable, and measurable by specific performance indicators so that the degree of accomplishment can be determined.

Program Performance Indicators: Performance indicators are the measures of the accomplishment of a goal, objective, or strategy. The best performance indicators are outcome indicators that specifically describe the degree to which objectives are being accomplished.

Outcome indicators provide information on the degree to which objectives are achieved by describing both the quantity and quality of service. They should indicate the effect of service on the well being of clients and the public. For example, the percent of clients of a Vocational Rehabilitation program that are employed 60 days after completing the program would be an outcome indicator. Outcome indicators provide information on the cost of providing government products or services. They may appear as ratios comparing the amount of workload accomplished to the amount of input (e.g. number of lane miles of highway repaired per person per day).

Other outcome indicators may appear as utilization rates of facilities, equipment, or employees. These can be expressed in a variety of ways such as hospital capacity utilization factors, vehicle or equipment down times, and the amount of nonproductive time per employee, such as parole/probation officers waiting in court rooms.

Program Decision Units

Integral to the budget process is the development of decision units. The purpose of the decision unit is to relate results with costs. Decision units should contain a description of a requested course of action, the expected benefits or impacts, and the cost or savings associated with the action. This manual, as well as the various budget forms, will represent a specific decision unit in its abbreviated form ("DU").

Any change in the cost, manner of realizing objectives, or a change in the objectives themselves requires a decision unit. Decision unit categories 1 through 11 are very specific concerning the titles and information. The first number in the decision unit represents a major category in the submission process. For example, all decision units that begin with a "6" are current year Expenditure Adjustments. The first number to the right of the decimal point represents a specific type of Expenditure Adjustment. DU 6.40 is an Object Transfer with the "4" referring to the specific type of Expenditure Adjustment. The second number to the right of the decimal point represents the priority of that Object Transfer within that particular program; for example, DU 6.41 would be the first priority, DU 6.42 would be the second priority, DU 6.43 would be the third priority, and so on. If you do not have any Object Transfers within a program you will skip DU 6.40 entirely. A table of the standardized decision unit category numbering system can be found in Appendix B.

Line item decision units (sometimes referred to as "after-maintenance" or "after MCO" decision units) are used to request funding for new or expanded activities after the maintenance of current operations. Line item decision units must be listed in priority order from the highest to the lowest. It will be necessary to reflect the priorities of line item decision units at the program level and at the agency-wide level.

THE BUDGET SUBMISSION

General Rules of Budget Submission

Required Forms: Agencies should adhere to the budget form sequence shown on page 11. Some agencies may be required to submit other data as determined by DFM or LSO analysts.

Availability of Printed or Electronic Request Forms: Agencies are required to submit their budget electronically. Beginning this year, electronic copies of all forms in their native program (not in PDF) must be submitted. Forms can be found at <http://dfm.idaho.gov>. A printout of the online budget submission must be attached to your printed materials that are submitted to DFM and LSO.

Required Submission: Two (2) hardcopy sets of materials, including support schedules, must be submitted to DFM. Another set must be submitted to LSO at the same time. Electronic submission of forms is necessary, but will not substitute for hardcopy submittal.

Submission Date: The deadline for submitting budget requests is September 2, 2008. Requests for extensions must be made in writing to the DFM administrator and the LSO supervisor prior to September 2, 2008. A specific extension date should be requested. DFM and LSO will confer on any requests and notify the agency of a revised deadline. Due to statutory requirements, the legislative and judicial branches are exempt from this provision.

Titles and Codes: All schedules should be labeled with the agency name, function name, activity name (if appropriate), and STARS agency number (3 digit) in the blanks provided. Use the information contained in Appendix A of this manual to fill in the agency, function and activity numbers. After the complete budget package has been assembled according to the proper sequence (see page 11), fill in page number blocks consecutively from beginning to end of the package. It is important that each form and page of the budget submission include the fiscal year for which the request is made.

Changes to the Original Submission: If changes are necessary, please contact your respective analysts to explain the reasons for the revisions. Revisions must also be submitted with two hardcopies and an electronic copy. Revisions must be accompanied by a B-2 with the director's signature and be submitted to both DFM and LSO.

Rounding: All amounts on the budget forms shall be rounded to the nearest \$100. Amounts below \$50 are rounded down; amounts of \$50 or more are rounded up.

Historical Data: All historical expenditure and receipt amounts must reconcile to records from the State Controller's Office reports 0209 and 0237, except that they should be rounded to the nearest \$100.

One-time Requests: Beginning with the current year appropriation (DU 3.00) all one-time moneys in request decision units must be identified by checking the "OT" for one-time box on the appropriate line next to the fund column. One-time and ongoing portions must be separated onto different lines for decision units comprised of both types of request and the one-time portion identified appropriately. Do not use a one-time indicator for any prior year actual expenditure (in the DU 1.00 series).

Temporary Positions: Pursuant to *Idaho Code* 67-5302 (33), a temporary appointment cannot be permanent in nature, nor can it exceed 1,385 hours during any 12-month period. The only exception pertains to the Department of Lands for fire suppression purposes. Under this statutory direction, agencies must not retain a temporary employee indefinitely such that there is a violation with the “permanent in nature” clause. Temporary positions should typically be used only to help agencies offset periodic increases in workload. If the intention of the agency is to hire an employee that will be “permanent in nature”, then that employee must be employed either as a permanent full-time employee or as a permanent part-time employee with a corresponding Position Control Number (PCN) and be accounted for under the Full-Time Position (FTP) cap set by the Legislature.

Information Technology Requests: The Information Technology Resource Management Council (ITRMC) in the Department of Administration requires each agency to submit an Information Technology (IT) Plan on an annual basis (see references below for ITRMC Policy 2010 “*Information Technology Planning Process*” and the associated ITRMC Guideline G110 “*Agency IT Plan*”). An Agency IT Plan must be completed and have ITRMC approval prior to the creation of a budget request decision unit. Any IT-related projects submitted as decision units must be clearly identified and described within the Agency IT Plan.

DFM will consult with ITRMC on all IT-related decision units submitted with FY 2010 budget requests. DFM will review all replacement capital outlay, replacement operating expenditures, and line item decision units for telecommunications (voice, data, video, etc.) hardware and software, computing hardware and software, and any other IT-related items to ensure consistency with submitted plans, the state’s IT Strategic Plan, and ITRMC Enterprise Policies and Standards (see reference below). The ITRMC staff is available to provide assistance to agencies in complying with the state’s IT Strategic Plan and ITRMC Enterprise Policies and Standards.

References:

State of Idaho IT Strategic Plan:

<http://www.idaho.gov/itrmc/plan&policies/idahoitplan.pdf>

ITRMC Enterprise Standards:

<http://www.idaho.gov/itrmc/plan&policies/standards.htm>

ITRMC Policy 2010, *Information Technology Planning Process*:

http://www.idaho.gov/itrmc/plan&policies/Policies/P2010_ITPlanning Process.pdf

ITRMC Guidelines G110. Agency IT Plan:

http://www.idaho.gov/itrmc/plan&policies/guidelines/G110_AgencyITPlan.pdf

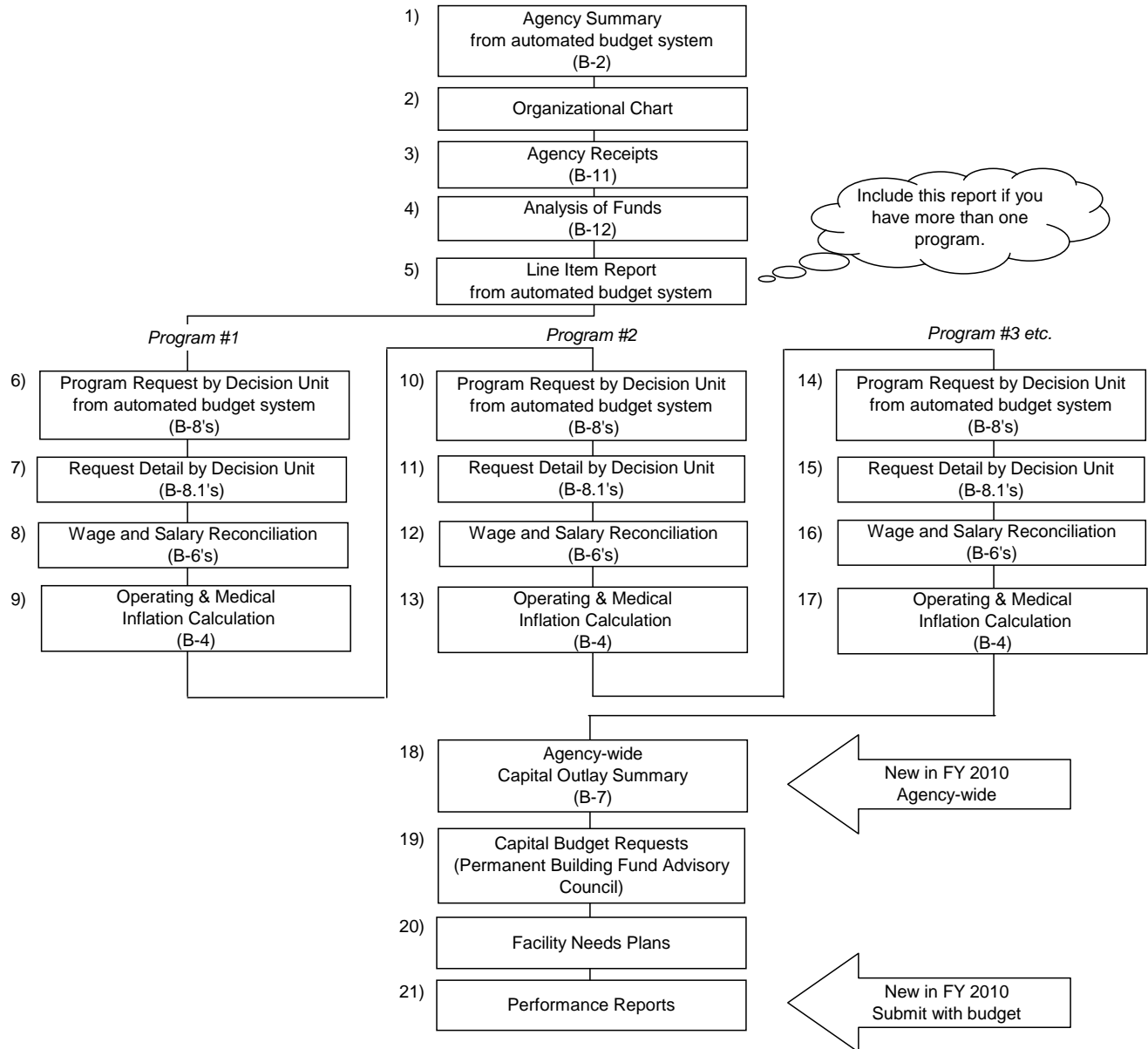
Capital Budget: The Capital Budget (see page 41) consists of new construction projects, major facility alterations or remodeling, maintenance projects, and other major capital expenditures. Projects greater than \$30,000 are considered for Permanent Building Fund funding by Division of Public Works (DPW) staff with approval by the Permanent Building Fund Advisory Council (PBFAC). DPW administers all capital projects funded by Permanent Building Fund dollars. The Division also administers all projects over \$100,000 from other fund sources except for agencies exempted by statute (*Idaho Code* 67-5708B). Although these items are reviewed separately from agency operating budgets, a copy of the capital request to the PBFAC must be included with the operating budget submission, as well as a copy of the five-year facility plan. Only a portion of the requested projects may be funded in a given year, a function of the legislative appropriation. All new requests associated with maintenance, operations, and occupancy; such as staffing, maintenance of the building, grounds, furnishings, etc., need to be requested as a line item in the 12.00 decision unit series.

These costs are necessary to make the building fully functional for the purpose for which it was designed and built.

Millennium Fund: *Idaho Code* 67-1802 specifies that use of the Millennium Income Fund (Fund 0499) shall be determined by legislative appropriation. Therefore, agencies that desire consideration for monies from the Millennium fund should include a separate line item decision unit (12.00 series) with their regular budget submission, due September 2, 2008. Further, agencies are expected to submit an application for funding as requested by the Millennium Fund Committee. Applications are available from LSO.

Other Information: Agencies are encouraged to submit additional information which explains methods of computation, assumptions used in making estimates, analysis of external factors affecting programs, etc. Various other formats such as tables and graphs that do not lend themselves to inclusion in decision unit or preprinted format, but are of assistance in explaining or providing further justification of requests, are welcome.

BUDGET FORM SEQUENCE



BUDGET COST GUIDELINES

The items presented in this section deal with the development of certain program costs that must be incorporated into the budget request. These include the five summary object codes:

Personnel Costs	Operating Expenditures	Capital Outlay	Trustee/Benefit Payments	Lump Sum
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Personnel Costs – Existing Positions

Maintenance of Current Operations (MCO): There are certain Personnel Cost increases related to **existing positions** that are necessary merely to maintain the current performance levels of the program. These increases include:

- Increases in personnel benefits associated with existing full-time and part-time permanent employees: DU 10.11.
- Refactored classifications: DU 10.42. Adjustments needed when DHR revises the pay grade for an entire class of positions statewide, and an agency has received prior approval from the DFM for the anticipated fiscal impact of refactoring. It is important to differentiate refactoring from reclassifications (see Glossary of Terms). Budget impacts for reclassified positions are considered neutral and will not be funded in the succeeding year's agency budget request.
- Position salary annualizations that result from positions being authorized or funded for only part of the previous fiscal year: DU 10.51.
- Statewide salary increases, more commonly referred to as the Change in Employee Compensation (CEC): DU 10.61, DU 10.62, and DU 10.63.

Inflationary increases associated with group or temporary positions and other salary improvements such as salary equity, merit increases, and expansion of temporary help amounts are not to be included in MCO decision units. They should be placed in line item decision units (12.00 series).

Computation of MCO Personnel Costs: The automated Wage and Salary Report (WSR) projects Personnel Costs by position for both the current year and budget year. The report assumes that vacant positions are filled on state compensation schedule H at entry level plus 14.3% and that no turnover in authorized positions occurs (for nonclassified, see below). Entry level plus 14.3% is used because it is approximately equivalent to 80% of policy.

The WSR is prepared from the information contained in the Employee Information System (EIS). Any deviation between the costs calculated in the report and those included in the MCO decision unit must be reconciled on the B-6 form. All positions funded with appropriated dollars must be reflected. DFM and LSO analysts have a copy of the WSR; therefore there is no need to submit a WSR with the budget request.

The following methodology is used in preparing the WSR and must also be used in preparing the B-6 form:

Classified and nonclassified positions assigned grades from the state compensation schedule H:

When the position is filled, Personnel Costs are determined by the grade of the incumbent as of July 1. If the position is vacant, the cost of minimum plus 14.3% is used. Positions with invalid class codes will be projected at zero dollars for both the current year and budget year, but will reflect actual dollars expended in the prior year. To avoid errors, please ensure that EIS actions are submitted accurately and completely according to time frames prescribed in the year-end closing memo and other documents so that WSR corrections are minimized.

Nonclassified positions not assigned a grade from the state compensation schedule: If occupied, the salary reflected will be that of the incumbent on July 1. If vacant, the dollars reflected would be what was budgeted for the position on July 1.

Vacant Positions: The State Controller's Office will automatically delete from the EIS any position that has been vacant for one year in accordance with *Idaho Code* 67-3519. The position and its funding will remain in the agency's appropriation until legislative adjustments are made. Re-establishments of deleted positions on EIS or alternative uses of Personnel Costs require the approval of DFM. Vacant or deleted positions that will not be filled during FY 2009 must be eliminated in the agency's budget request. EIS forms deleting vacant positions should be submitted by the agency to the State Controller's Office.

Employee Benefits: The rates provided in the table on pages 15 and 16 are the ones used on the July 1 WSR. The rates reflect estimates of what agencies are expected to pay from the Personnel Costs portion of their program budgets.

The current year estimate of combined total cost for salary and benefits should be reconciled to your current year Personnel Costs appropriation as explained on page 20.

Salary Increases, Including Proposed Employee Benefit Improvement: Agencies will be required to compute a CEC decision unit based on a 3% employee compensation multiplier for permanent employees. This 3% calculation will be used to generate the final CEC in the Governor's recommendation and the FY 2010 appropriation. Each CEC decision unit information block (DU 10.60) should accurately contain the base salary by fund source and be broken out by classified, nonclassified, and board positions. CEC for group and temporary positions will be calculated in DU 10.62 also at a 3% multiplier. Salary increases for elected officials are to be placed in DU 10.63. Refer to the instructions on page 22. The assigned DFM analyst will complete the CEC decision unit in the Executive Budget to reflect the Governor's recommendation.

Agencies paying employees from funds other than the General Fund must reserve adequate revenues for any CEC adjustment. In determining how much to set aside, agencies should set aside a total of 5% of Personnel Costs as a rough approximation of the amount needed. Funds that have insufficient revenue or are limited in the ability to fund CEC, should be addressed in the CEC decision unit (10.60 series) along with an explanation. See fund shift instructions on page 34, under DU 10.00 Program Maintenance.

Other Personnel Costs increases, such as the DHR approved payline exceptions and refactored positions or annualization of positions (DU 10.42 and 10.50 series), should be separately identified and included in the appropriate MCO decision units.

All other Personnel Costs in areas such as salary equity, merit increases, reclassifications, and changes in budgeted salaries for group positions should be placed in separate line item decision units and prioritized along with other line item decision units (12.00 series).

Personnel Costs - New Positions

When budgeting for new classified positions, use 80% of policy provided on the state compensation schedule H using dollar amounts shown in Appendix D. If 80% of policy is insufficient for recruitment purposes, additional funding may be requested in the same line item with appropriate justification for the additional funding provided in the narrative of the B-8.1. The narrative will need to include the necessary information and calculations to facilitate a full analysis of the request.

Operating Expenditures

Agencies will adjust their FY 2009 Operating Expenditure estimate by fund to remove all one-time funding in order to arrive at the FY 2010 Base. These adjustments will be made in the DU 8.40 series. Agencies must use form B-4 to determine inflationary increases by summary object. Decision unit 10.21 should be used for general inflationary increases, DU 10.22 should be used for medical inflationary increases, and DU 10.23 should be used for contractual increases. The FY 2010 Base amounts for fixed costs and interagency nonstandard adjustments decision units (10.40 series) must be removed before applying the general inflation factor.

Replacement Operating Expenditures for data processing software, etc. should be identified and noted on the B-7 as per the sample budget provided with this manual.

Any expansion of the Operating Expenditure base must be requested in the line item decision unit portion of the budget in the 12.00 series. Expansion requests must be accompanied by sufficient narrative on the B-8.1 to explain the need for the increase.

There are no increases this year for agencies affected by the Department of Administration's building services space charges. See chart below for rates. All other lease or rent increases for existing space must be addressed as an inflationary adjustment using the B-4 form Part C in decision unit 10.23. Requests for discretionary (additional) space must be addressed in the DU 12.00 series as line items.

Class of Space	Fiscal Year 2009 Per Square Foot	Fiscal Year 2010 Per Square Foot	Change in Cost Per Square Foot
"A"	\$10.40	\$10.40	\$0
"B"	\$8.85	\$8.85	\$0
"C"	\$8.00	\$8.00	\$0

Statewide Cost Allocation: Information on interagency nonstandard adjustments (10.40 series) for indirect cost recovery of State Treasurer, State Controller, and Attorney General fees are based on the 2009 Statewide Cost Allocation Plan (SWCAP) and will be available in October. The 2010 SWCAP will be calculated based on actual financial and statistical information from FY 2008. Agencies will be notified by DFM and asked to concur with the nonstandard budget adjustments for the indirect cost recovery fees.

Capital Outlay

All Capital Outlay, with the exception of recurring Capital Outlay, which includes library books and long-term lease to purchase items, will be removed in DU 8.40 series to arrive at the FY 2010 Base.

Replacement Capital Outlay may be requested within the maintenance portion of the budget (DU 10.30 series). Most agencies use inventory-tracking systems to document (at a minimum for insurance purposes) replacement costs, historical acquisition data, estimated useful life, and salvage value for existing inventories. These systems should support the request for replacement Capital Outlay. Funding to replace an item can only be requested once during the lifetime of that item. If an agency has already received funding to replace an item AND the agency subsequently determines the item to be replaced has some ongoing value or a lesser use and delays its disposal, the agency will not be allowed to request funding for the replaced item in a future budget request. All items should be categorized as office equipment and furniture, information technology equipment, and vehicle replacement. Agencies may add other categories of replacement Capital Outlay for specialized equipment and vehicles. Individual DFM and LSO analysts may ask agencies for additional information about existing inventories.

Agencies with expansion Capital Outlay requests that include funds for property and buildings will need to itemize that information as shown on the B-8.1 form.

Agencies should use Correctional Industries or Federal/State Surplus Property products and services whenever possible. Agencies should also check with Correctional Industries for items such as furniture upholstery, office furniture, sign making, and moving assistance. A Correctional Industries representative can be contacted at 658-2163. Federal Surplus Property can be contacted at 334-3477. They have vehicles, office furniture and equipment, and many other items for sale at cost.

Trustee/Benefit Payments

Budgets that have payments to entities funded through the Trustee/Benefit Payments classification may use the B-4 form to calculate any general inflationary adjustments. Agencies that have medical contracts with service providers may also use the B-4 form to calculate any medical inflation adjustments. Decision Unit 10.21 should be used for general inflationary increases, DU 10.22 should be used for medical inflationary increases, and 10.23 should be used for contractual increases.

EMPLOYEE BENEFIT RATES

BUDGETED FY 2009

FICA

SSDI 0.062 x salary to \$104,550
SSHI 0.0145 x salary

Unemployment Insurance

0.0018 x salary

Life Insurance

0.0110 x salary

Health Insurance (*medical, dental, mental*)

State Agencies: \$8,700/position

Retirement

Regular: 0.1039 x salary
Judges: 0.0700 x salary
Police / Fire: 0.1134 x salary

Sick Leave

0.0065 x salary

Human Resources (*classified employees*)

Non-Delegated Authority

0.00615 x salary

Human Resources (*classified employees*)

Delegated Authority

0.00615 x salary

CURRENT EST. FY 2009

FICA

SSDI 0.062 x salary to \$104,250
SSHI 0.0145 x salary

Unemployment Insurance

0.0018 x salary

Life Insurance

0.0110 x salary

Health Insurance

\$8,700/position

Retirement

Regular: 0.1039 x salary
Judges: 0.0700 x salary
Police / Fire: 0.1073 x salary

Sick Leave

0.0065 x salary

Human Resources

Non-Delegated Authority

0.00615 x salary

Human Resources

Delegated Authority

0.00340 x salary

PROJECTED FY 2010

FICA

SSDI 0.062 x salary to \$108,600
SSHI 0.0145 x salary

Unemployment Insurance

0.0019 x salary

Life Insurance

0.0110 x salary

Health Insurance

\$9,600 position

Retirement

Regular: 0.1039 x salary
Judges: 0.0700 x salary
Police / Fire: 0.1073 x salary

Sick Leave

0.0065 x salary

Human Resources

Non-Delegated Authority

0.00615 x salary

Human Resources

Delegated Authority

0.00340 x salary

WORKERS COMPENSATION RATES

Agency	Proj. FY09	Actual FY09	Est. FY10	Agency	Proj. FY09	Actual FY09	Est. FY10
Accountancy Board	.0049	.0040	.0046	Lottery Commission	.0188	.0166	.0191
Administration, Dept.	.0171	.0119	.0137	Medicine Board	.0073	.0059	.0067
Agriculture, Dept.	.0150	.0119	.0137	Military Division	.0246	.0186	.0214
Arts Commission	.0061	.0051	.0059	Nursing Board	.0045	.0043	.0049
Attorney General	.0038	.0037	.0042	Occup. License Board	.0099	.0069	.0079
Blind Commission	.0057	.0044	.0051	Office of Species Conserv	.0054	.0073	.0084
Boise State University	.0072	.0072	.0063	Office on Aging	.0055	.0047	.0054
Brand Board	.0294	.0251	.0289	Outfitters & Guides Bd.	.0106	.0098	.0113
Building Safety, Div.	.0091	.0068	.0078	Parks & Recreation	.0270	.0229	.0263
Commerce, Dept. of	.0039	.0042	.0049	Pharmacy Board	.0100	.0068	.0078
Correctional Industries	.0336	.0288	.0332	Prof. Engineers Board	.0063	.0050	.0058
Corrections, Dept. of	.0300	.0255	.0293	Professional Tech Educ.	.0050	.0042	.0048
Dentistry Board	.0074	.0061	.0070	Public Health Dist. I	.0141	.0122	.0140
Dept. of Environ Quality	.0080	.0060	.0069	Public Health Dist. II	.0057	.0044	.0050
Disabilities Deter. Unit	.0039	.0039	.0039	Public Health Dist. III	.0064	.0050	.0058
Div. Financial Mgmt.	.0052	.0043	.0050	Public Health Dist. IV	.0083	.0064	.0074
Div. Human Resources	.0051	.0042	.0049	Public Health Dist. V	.0154	.0135	.0155
Drug Policy, Office of	.0148	.0047	.0054	Public Health Dist. VI	.0117	.0068	.0078
Eastern Id. Tech. College	.0070	.0058	.0067	Public Health Dist. VII	.0064	.0052	.0060
Energy Resources, Off. of	.0069	.0053	.0061	PERSI	.0040	.0033	.0038
Finance, Dept.	.0024	.0019	.0022	Public Utilities Comm.	.0063	.0052	.0060
Fish & Game, Dept.	.0274	.0226	.0260	Racing Commission	.0090	.0119	.0136
Governor's Office	.0046	.0041	.0047	Real Estate Commission	.0060	.0048	.0055
Health & Welfare	.0123	.0100	.0115	School for Deaf & Blind	.0117	.0092	.0106
Hispanic Commission	.0076	.0063	.0073	Secretary of State	.0039	.0033	.0037
Historical Society	.0138	.0139	.0160	Senate	.0100	.0086	.0099
House of Representatives	.0168	.0133	.0152	State Appellate Pub. Def	.0037	.0032	.0037
Human Rights Comm.	.0060	.0049	.0057	State Board of Ed	.0048	.0040	.0046
Idaho Public Television	.0056	.0046	.0053	State Controller	.0036	.0030	.0034
Idaho State Police	.0235	.0202	.0232	State Ind. Living Council	.0113	.0085	.0098
Idaho State University	.0081	.0081	.0071	State Insurance Fund	.0051	.0045	.0052
Idaho Women's Comm.	.0423	.0179	.0206	Libraries, Idaho Comm. for	.0044	.0037	.0043
Industrial Commission	.0049	.0041	.0047	State Treasurer	.0042	.0035	.0040
Insurance, Dept.	.0060	.0046	.0053	Supt. of Public Instr.	.0048	.0040	.0046
Investment Board	.0060	.0050	.0057	Tax Appeals Board	.0045	.0033	.0038
Judicial Branch	.0023	.0016	.0018	Tax Commission	.0034	.0026	.0030
Juvenile Corrections	.0272	.0236	.0271	Transportation, Dept.	.0306	.0260	.0299
Labor, Dept. of	.0039	.0031	.0036	Uniform Laws Comm.	.0039	.0039	.0039
Lands Dept.	.0185	.0138	.0158	University of Idaho	.0119	.0119	.0104
Lava Hot Springs	.0313	.0261	.0301	Veteran's Affairs	.0419	.0328	.0377
Legislative Services	.0032	.0027	.0031	Veterinary Med. Bd.	.0052	.0045	.0052
Lewis-Clark State College	.0070	.0060	.0069	Vocational Rehab	.0050	.0042	.0048
Lieutenant Governor	.0040	.0035	.0041	Water Resources	.0069	.0053	.0061
Liquor Dispensary	.0171	.0152	.0175				

INSTRUCTIONS
FOR
COMPLETING FORMS

B-2 AGENCY SUMMARY AND CERTIFICATION

After the full budget request has been completed for every program and entered into the system, individual program requests must be summarized on the B-2 "Agency Summary and Certification." Include the electronic version of the B-2 form produced from the budget development system, instead of the Excel version, when submitting the budget request for your agency to DFM and LSO. This form lists expenditures as follows:

FY 2008 Total Appropriation	DU 1.00
FY 2008 Actual Expenditures	DU 2.00
FY 2009 Original Appropriation	DU 3.00
FY 2009 Estimated Expenditures	DU 7.00
FY 2010 Total Request	DU 13.00

The form provides total expenditures of all programs at the agency level, agency level FTP information, and a year-to-year comparison at the agency level.

The agency director must sign this form. This will certify that all the information in the budget request including the Agency Receipts (B-11 form), Analysis of Funds (B-12 form), and Wage and Salary Supplement (B-6 form) is accurate. The agency director must also sign this form when any budget request revisions are submitted.

ORGANIZATIONAL CHART

For many agencies the Organizational Chart will be a multi-page document. The first page of the chart should reflect the agency at the highest level. Subsequent pages should reflect division and program levels. At a minimum, these subsequent pages should reflect numbers of FTP allocated by division and program. It is not necessary to include salaries on this organizational chart.

B-4 OPERATING, MEDICAL AND CONTRACT INFLATION CALCULATION

Form B-4 provides information in support of a customized inflationary factor for Operating Expenditures and Trustee and Benefit Payments for each budgeted program. Nondiscretionary caseload adjustments will be allowed under the DU 10.70 series. Other nondiscretionary adjustments must now be categorized as part of the inflationary adjustment in the DU 10.20 series. Increases in normal day-to-day operations such as gasoline, utilities, pharmaceuticals, etc., should be requested on the B-4.

Instructions for completing the B-4 spreadsheet:

1. **Getting Started:** The B-4 is an Excel workbook which will be prepared for each budgeted program by DFM and LSO directly from the statewide accounting system. After the close of fiscal year 2008 agencies will be notified of the location of an Excel workbook on a state web

page when the form is available. The form will be posted on the LSO web site under Budget Process at <http://www.legislature.idaho.gov/Budget/b4/b4.htm>. The workbook will contain a two-page template (worksheet) for each budgeted program. PART A of the form will be on page 1, and PART B on page 2. There will be a separate worksheet by program both for operating expenditures and trustee and benefit payments. The template will contain an expenditure history of operating expenditures and trustee and benefit payments from FY 2005 through FY 2008. The first seven columns of PART A will be completed for the agencies. The remainder of PART A and all of PART B will be filled in by agencies. Calculated cells are in ***Bold Italics***. These cells are not protected, so be careful not to overwrite calculated cells. In addition, if agencies have current contracts for goods, services, or rent which have built-in annual rate increases, Part C of the B-4 should be used to request contract inflation. For contract increases related to Capital Outlay leases, please see B-7 instructions on page 26.

PART A on Page 1:

1. **STARS Download:** Columns (1) through (7) are completed from a download from STARS.
2. **FY 2009 Appropriation:** In Column (8), distribute the original appropriation by summary object. Include any new funding received for specific categories in the FY 2008 budgeting process.
3. **FY 2009 Adjustments:** Column (9) allows for any positive or negative adjustments to include reappropriations, supplemental requests, rescissions, Governor's Holdback, fund adjustments (nongovernable adjustments), object and program transfers, and other adjustments.
4. **FY 2009 Estimated Expenditures:** Column (10) should match DU 7.00 on the B-8 for FY 2009 estimated expenditures.

PART B on Page 2:

5. **Operating Expenditures Summary Object:** Column (11) copies the listed summary objects from PART A to PART B.
6. **FY 2009 Estimated Expenditures:** Column (12) is calculated cell and a copy of Column (10) from PART A.
7. **Remove One Time Funding:** Column (13) removes all one-time funding received in the FY 2009 appropriation. This should match the DU 8.40 series.
8. **SWCAP, Nondiscretionary Adjustments, and State Rent:** Column (14) removes the base amounts for Attorney General fees, Legislative Audits, Building Services Space Charge, Risk Management fees, Controller's fees, and State Treasurer's fees. Building Services Space Charges are the amounts agencies pay to lease space in a state building. Also, remove the base amounts for any categories for which the agency will be requesting funding in a nondiscretionary caseload adjustment. Examples of nondiscretionary caseload adjustments are listed on page 35.
9. **FY 2010 Base less Adjustments:** Column (15) is calculated and is the total used to calculate a new inflation factor. The total of Column (15) will **NOT** match the total of DU 9.00 – the FY 2010 Base.

10. **General Inflation DU 10.21 and Percent Change:** Fill in each row in Column (16) with the dollar amount necessary for the agency to maintain current operations (taking into account historical expenditures). Funding related to increased operations must be requested as a line item in the DU 12.00 series. Column (17) will automatically calculate the associated percent change. Split the increase requested amongst the fund sources that have historically been used to fund that activity. The TOTAL should then be rounded up or down to the nearest \$100 and transferred to the B-8 in DU 10.21. For example, if operating expenditures are funded at half with the General Fund and half with federal funds then request any increases at the same ratio. If a certain summary object has only been funded with General Funds and there has never been a different fund source, then request any increase in the General Fund. If a federal grant is capped, or a dedicated fund source is flat, then the agency may request a fund shift in DU 10.29. Please explain any significant increases or decreases in the text box at the bottom of the form. You may expand the explanation to a third page if necessary.
11. **Medical Inflation DU 10.22 and Percent Change:** Fill in each row in Column (18) with the dollar amount necessary for the agency to maintain current operations (taking into account historical expenditures). Funding related to increased operations must be requested as a line item in the DU 12.00 series. Column (19) will automatically calculate the associated percent change. The TOTAL should then be rounded up or down to the closest hundred and transferred to the B-8 in DU 10.22. Please explain any significant increases or decreases in the text box at the bottom of the form. You may expand the explanation to a third page if necessary. *(Only agencies that provide direct medical services to persons will request medical inflation.)*
12. **Totals** Column (20) is calculated and the total of Column (16) and Column (18).

PART C on Page 3:

14. **Contract Inflation DU 10.23 and Percent Change:** In Column (1) identify who the contract is with and what it is for. In Columns (2) – (5) provide as many years of actual contractual expenditures as applicable. In Column (6) provide estimated expenditures for FY 2009 (if applicable). In Column (7) provide the date the contract was entered into. In Column (8) provide the term of the contract (e.g. year 1 of 3). In Column (9) provide the annual contractual percent change. In Column (10) provide the total inflationary adjustment for FY 2010. This adjustment should tie to DU 10.23. Split the increase requested amongst the fund sources used to fund the contract.
15. **Fund Shifts:** If there are insufficient funds in any ongoing sources of revenue then the agency may request a fund shift in DU 10.29. Fund shifts associated with the loss of grant funds must be requested as a line item in the DU 12.0 series.

B-6 WAGE AND SALARY RECONCILIATION

The B-6 form provides reconciliation between the WSR report and the appropriation for Personnel Cost for each program. It is also used to calculate the CEC. EIS will produce and distribute the automated WSR report to agencies at fiscal year-end. EIS will also provide DFM and LSO with copies of this report. The WSR shows the program Personnel Costs requirements for both the current year and budget year and makes projections of future Personnel Costs from current wage and salary information in the EIS.

Do not submit a copy of the WSR report with your budget request. Both DFM and LSO have copies of this report. The WSR report is sorted by Budget Unit, Fund, and Position. There is also a summary page with totals for each Budget Unit (AU448143). All agencies must submit one B-6 for each fund in each program with Personnel Costs. Agencies that are appropriated into a “bucket fund” must submit their reconciliation on the B-6 Bucket Fund forms. (Example Agencies: the Department of Health & Welfare and Department of Environmental Quality). Please download and use the most current B-6 Excel form from <http://dfm.idaho.gov/>.

Instructions for completing the B-6 spreadsheet:

1. **Getting Started:** Save the file to your network. Make the necessary copies of the worksheet so you will have one for each fund in each program with Personnel Costs. Calculated cells are in ***Bold Italics***. These cells are not protected, so be careful not to overwrite calculated cells. Make sure to format the spreadsheet to fit on one page by hiding unnecessary rows.
2. The following are explanations of the column heading abbreviations on the B-6 form.
 - a. DU.: The decision unit number corresponds to the B-8 and B-8.1 forms.
 - b. PCN: The four-digit position control number.
 - c. Description: Description, information or additional explanation.
 - d. Indicator: An indicator of "1" refers to permanent positions, an indicator of "2" refers to, board and group positions, and an indicator of "3" refers to elected officials.
 - e. Class Code: The five-digit class code associated with the position title.
 - f. Fund/Dollars: The first row titled “permanent positions” contains the fund-detail number. This column is used for dollar amounts for the Original Appropriation and also contains the variable benefit rates in the CEC decision unit range.
 - g. FTP: The result of each position's Pay Period Hours and Percent of Year Worked (2080 hours is equivalent to 1.0 FTP.)
3. **Fund:** In the column titled “Fund/Dollars” and the first row titled “permanent positions”, enter the fund-detail number. Use a separate B-6 worksheet for each fund-detail.
4. **WSR Salary and Benefits:** From the AU448143 report prepared at year-end, enter the FY 2009 estimated salary and benefits for regular and group positions, rounded to the nearest \$100. Enter FY 2010 estimated salary and benefits for regular and group positions rounded to the nearest \$100.
5. **FY 2009 Original Appropriation:** In the DU 3.00 line, enter the FY 2009 Original Appropriation for Personnel Costs in the dollars column and the budgeted FTP for this fund in the FTP column.
6. **Overfunding or Underfunding:** The difference between the WSR and the Original Appropriation is calculated in the line above the shaded row. These differences are called the Calculated Overfunding or Calculated Underfunding.
7. **Adjustment to Wage and Salary:** Any ongoing or one-time adjustments and corrections to the WSR should be made under this heading; e.g. salaries or benefits understated or overstated, a position funded by the wrong fund, or a position split between one or more programs. Adjustment must be explained under the “Description” column.

8. **Review:** Look over the Calculated Overfunding or Calculated Underfunding. Notify agency management of a significant variance.
9. **Adjustments:** Include Expenditure Adjustments (hidden on example; e.g. FTP or fund adjustment) or Base Adjustments (e.g. transfer between programs) to calculate the FY 2010 Base. Match the Base to DU 9.00 on the B-8. Any benefits relating to positions transferred in DU 8.31 should be reconciled here with an upward or downward adjustment. This adjustment should net to zero agency-wide. Also, use DU 8.51 to remove any full-time equivalent positions and funding for those positions that will not be available in FY 2010.
10. **Maintenance DUs:** The benefits difference from FY 2009 to FY 2010 appears in DU 10.11. Include additional maintenance adjustments as necessary for refactored classes (10.42) and annualizations (10.51) that impact Personnel Costs. Requested fund shifts from capped funds should be included with the appropriate decision unit (i.e. 10.19 for benefit costs, 10.29 for inflation, etc). Fund shifts that are not created in maintenance decision units (10.00 series) should be prioritized as line items in the DU 12.00 series.
11. **Change in Employee Compensation:** The Excel spreadsheet includes two lines for CEC calculation. The first line, DU 10.61, starts with the Subtotal CEC Base for FY 2010 salary, and then removes the FY 2009 Salary for Group Positions. It then puts 3% of that amount in the Salary column. The variable benefit rates specified in the Fund/Dollar column are used to calculate the benefits on the CEC. You should adjust the template's variable benefit rate depending on your agency's DHR fee and to reflect your estimated FY 2010 workers' compensation rate. The second line, DU 10.62, is used to calculate CEC for Group Positions. Input the dollar amount of the group position affected by CEC in the Indicator column and adjust the Variable Benefit Rates as needed for workers' compensation rates. Requests to shift funding for CEC from capped sources to other sources should be done in DU 10.69.

During the 2006 legislative session, HB 865 was passed to provide salary increases for elected officials through the first half of FY 2011. In the FY 2010 budget request, agencies with state elective officers should use a DU 10.51 to annualize the salary and benefit increase from July 1 through December 31, 2009, (the first half of FY 2010.) This annualization provides continued funding for the remainder of the calendar year as a result of the increase on January 1, 2009, which is reflected in the FY 2009 base. Agencies should also use DU 10.63 to reflect the increase effective January 1, 2010 through June 30, 2010, (the second half of FY 2010.) Elected officials salary requests are calculated as follows:

<u>ELECTED OFFICIAL</u>	<u>CURRENT SALARY</u>	<u>DU 10.51 & B6 FORM</u>	<u>DU 10.63 & B6 FORM</u>
Governor	\$108,727	\$1,600 + benefits	\$1,700 + benefits
Lt. Governor	\$28,655	\$400 + benefits	\$400 + benefits
Attorney General	\$98,015	\$1,500 + benefits	\$1,500 + benefits
Secretary of State	\$88,374	\$1,300 + benefits	\$1,300 + benefits
State Controller	\$88,374	\$1,300 + benefits	\$1,300 + benefits
State Treasurer	\$88,374	\$1,300 + benefits	\$1,300 + benefits
Sup. of Public Inst.	\$88,374	\$1,300 + benefits	\$1,300 + benefits

12. **Line Items:** Line items (DU 12.00 series) should be used for the Personnel Costs of newly requested positions. Each position should be shown separately and should be calculated using the 80% of policy found in Schedule H (Appendix D.) If the 80% of policy is insufficient for recruitment purposes, additional funding may be requested for differing amount. Justification explaining the additional funding must be provided in the narrative of the B-8.1. The narrative will need to include the necessary information and calculations to facilitate a full analysis of the request.

Benefits for each new position should be calculated using the FY 2010 fixed and variable benefit rates. Use Appendix D to find the salary and accordingly factor health insurance and your agencies benefit rate. Also, use line items to request funding for positions that were funded with noncognizable funds in the current year and then removed from the FY 2010 Base and for positions previously funded from a different source of revenue. Request these positions at anticipated expenditure levels including increased costs for benefits.

13. **FY 2010 Total Request:** The Total Request must reflect the FTP, salary, and benefits for each fund for each program. The total must tie to DU 13.00 on the B-8.

14. Hide unneeded rows and repeat for each fund in each program.

Instructions for completing the B-6 Bucket Fund spreadsheet:

1. **Getting Started:** Save the file to your network. Make the necessary copies of the worksheet so you will have one for each budgeted program with Personnel Costs. Calculated cells are in ***Bold Italics***. These cells are not protected, so be careful not to overwrite calculated cells. There are four worksheets the agency will have for each budgeted program: Form B-6 Bucket Fund (GEN), Form B-6 Bucket Fund (DED), Form B-6 Bucket Fund (FED), and Form B-6 Bucket Fund Total. **Form B-6 Bucket Fund Total** will not require any data entry except line item names and numbers; it consolidates all of the data entry from each of the three other spreadsheets.
2. **Determine Funding Split:** The first step is to review the program's Wage and Salary Report and positions to determine the appropriate personnel funding break out by General Fund, Dedicated Fund, and Federal Fund. Once the amounts have been determine for each funding source then enter the appropriate amounts on the corresponding B6 sheet using the following instructions.

Below are instructions to complete the individual GEN, DED, and FED B-6 spreadsheets:

1. The following are explanations of the column heading abbreviations on the B-6 form.
 - a) DU: The decision unit number corresponds to the B-8 and B-8.1 forms.
 - b) PCN: The four-digit position control number.
 - c) Description: Description, information or additional explanation.
 - d) Indicator: An indicator of "1" refers to permanent positions, an indicator of "2" refers to, board and group positions, and an indicator of "3" refers to elected officials.
 - e) Class Code: The five-digit class code associated with the position title.

- f) **Dollars:** The first row titled “permanent positions” contains the fund-detail number. This column is used for dollar amounts for the Original Appropriation and also contains the variable benefit rates in the CEC decision unit range.
 - g) **FTP:** The result of each position's Pay Period Hours and Percent of Year Worked.
2. **WSR Salary and Benefits:** From the AU448143 report prepared at year-end, enter by fund source (Gen, Ded, Fed) on the respective sheets the FY 2009 estimated salary and benefits for regular and group positions, rounded to the nearest \$100. Enter FY 2010 estimated salary and benefits for regular and group positions, rounded to the nearest \$100.
 3. **FY 2009 Original Appropriation:** In the DU 3.00 line, enter the FY 2009 Original Appropriation for Personnel Costs in the dollars column for the respective fund source and the budgeted FTP for this fund in the FTP column for the respective fund source.
 4. **Overfunding or Underfunding:** The difference between the WSR and the Original Appropriation is calculated in the line above the shaded row. These differences are called the Calculated Overfunding or Calculated Underfunding.
 5. **Adjustment to Wage and Salary:** Any ongoing or one-time adjustments and corrections to the WSR should be made under this heading; e.g. salaries or benefits understated or overstated, a position funded by the wrong fund, or a position split between one or more programs. Adjustment must be explained under the “Description” column. There are 10 lines designated on each spreadsheet tab. The 10 lines on the individual fund tabs are linked to the total tab. If you need more than ten lines you must insert lines on both tabs. (NOTE: On the total tab, the colors correspond with the funding source.)
 6. **Review:** Look over the Calculated Overfunding or Calculated Underfunding again. Notify agency management of a significant variance.
 7. **Adjustments:** Include Expenditure Adjustments (hidden on example; e.g. FTP or fund adjustment) or Base Adjustments (e.g. transfer between programs) to calculate the FY 2010 Base. Match the Base to DU 9.00 on the B-8. Any benefits relating to positions transferred in DU 8.31 should be reconciled here with an upward or downward adjustment. This adjustment should net to zero agency-wide. Also, use DU 8.51 to remove any full-time equivalent positions and funding for those positions that will not be available in FY 2010.
 8. **Maintenance DUs:** The benefits difference from FY 2009 to FY 2010 appears in DU 10.11. Include additional maintenance adjustments as necessary for refactored classes (10.42) and annualizations (10.51) that impact Personnel Costs. Requested fund shifts from capped funds should be included with the appropriate decision unit (i.e. 10.19 for benefit costs, 10.29 for inflation, etc). Fund shifts that are not created by maintenance decision units (10.00 series) should be prioritized as line items in the 12.00 series.
 9. **Change in Employee Compensation:** The Excel spreadsheet includes two lines for CEC calculation. The first line, DU 10.61, starts with the Subtotal CEC Base for FY 2010 salary, and then removes the FY 2009 Salary for Group Positions. It then puts 3% of that amount in the Salary column. The variable benefit rates specified in the Fund/Dollar column are used to calculate the benefits on the CEC. You should adjust the template's variable benefit rate depending on whether your agency pays the DHR fee and to reflect your estimated FY 2010

worker's compensation rate. The second line, DU 10.62, is used to calculate CEC for Group Positions. Input the dollar amount of the group position affected by CEC in the Indicator column and adjust the Variable Benefit Rates as needed for workers' compensation rates. Requests to shift funding for CEC from capped sources to other sources should be done in DU 10.69.

10. **Line Items:** Line items (DU 12.00 series) should be used for the Personnel Costs of newly requested positions. Each position should be shown separately and should be calculated using 80% of policy. If 80% of policy is insufficient for recruitment purposes, additional funding may be requested for the differing amount. Justification for the additional funding must be provided in the narrative of the B-8.1. The narrative will need to include the necessary information and calculations to facilitate a full analysis of the request.

Benefits for each new position should be calculated using the FY 2009 fixed and variable benefit rates. Use Appendix D to find the salary and accordingly factor health insurance and your agencies benefit rate. Also, use line items to request funding for positions that were funded with noncognizable funds in the current year and then removed from the FY 2010 Base, as well as for positions previously funded from a different source of revenue. Request these positions at anticipated expenditure levels including increased costs for benefits. (NOTE: The total tab will consolidate the figures from each of the other three tabs; however, it will not pull the description or line item number over. The agency will need to enter both the description and the priority numbering on the total tab. The agency may also need to add more lines as need.)

11. **FY 2010 Total Request:** The Total Request must reflect the FTP, salary, and benefits for each fund for each program. The total on the B-6 Bucket Fund Total tab must tie to DU 13.00 on the B-8.
12. Hide unneeded rows and repeat for each program.

Salary Saving Reporting:

Agencies are required by *Idaho Code* §67-5309D to submit to DFM and LSO reports regarding bonus pay, recruitment and retention pay, and other non-performance related pay for the previous fiscal year. To ease the process of submission, the State Controller's Office has created reports in the Idaho Business Intelligence System (IBIS). Agencies will not be required to submit a physical copy of the reports; however, each agency is required to run and review all reports for their agency prior to October 1, 2008. Please verify the data prior to the October 1, 2008 deadline because DFM and LSO will be utilizing these reports in decisions regarding the Governor's budget recommendation and legislative appropriations.

To access the reports in IBIS, an agency must first log into the State Controller's System at <https://www.sco.idaho.gov/defaultweb.nsf/mainframeset.htm>. If you do not have a license to access IBIS and would like to get one you may contact Brandon Woolf at bwoolf@sco.idaho.gov.

Reports to Run

1. Once you have logged into IBIS, click on the “State of Idaho Public Folders” tab.
2. Click on the folder labeled “Statewide Reports”.
3. Click on the folder called “Budget Development Reports”.
4. Run the following reports:
 - a. Salary Savings On-Going
 - b. Salary Savings One-Time
 - c. Bonus and Temporary Increase – Summary (B-6.1)
 - d. Short Term Commendable Report (B-6.1)
 - e. Earning Report
 - f. Moving Expenses
 - g. Adj Personnel Appropriation (B-6.1)

NOTE: Agencies need to run the reports for the previous fiscal year, not the current fiscal year.

B-7 REPLACEMENT OPERATING EXPENDITURES & CAPITAL OUTLAY SUMMARY

The B-7 form provides details for the replacement Operating Expenditures and Capital Outlay requested in supplementals (DU 4.30 series), replacement items (DU 10.30 series), and for the additional items requested within line item decision units (DU 12.00 series). Beginning this year, complete one agency-wide B-7 form for these items. Only items with a useful life of substantially more than two years should be included on the B-7. Items with a useful life of less than two years should be included in inflationary adjustments (DU 10.20 series).

List each item having a unit acquisition cost greater than \$500 separately. Only items with a useful life of more than two years should be included in Capital Outlay. Items with a useful life of less than two years should be included in Operating Expenditures. Use column A of the B-7 to identify each program or function (see Appendix A). Identify the decision unit in column B and the fund-detail in column C. Record the STARS sub-object code in the category column D for the items (see Appendix E). One-time operating expenditures are normally restricted to computer software upgrades and equipment leases.

In column E, provide a concise description of the items. Identify passenger and larger vehicles individually. Describe the general condition of each vehicle that is being replaced. Include information such as make, type, and model year. Recommended disposal mileage guidelines range from 75,000 to 100,000 miles and should be considered when requesting replacement vehicles. The condition of a vehicle should also be considered since mileage and time are only estimates of condition and anticipated repairs. Describe the requested vehicle. Include size, type, or other information that describes the vehicle. List optional equipment that is included in the cost of the new vehicle (e.g., air conditioning, automatic transmission, four wheel drive, etc.). Finally, describe the primary use of the new vehicle (e.g., city, local, long distance, mountain terrain, etc.). If the item is a replacement vehicle, include the current mileage in column F.

Indicate the date the items were acquired in column G and the quantity in stock in column H. Next, indicate the quantity desired in column I and, in J, the unit cost of each item. Requests for software should include the number of software licenses under column headings H and I.

Information Technology Requests: ITRMC requires each agency to submit an Information Technology (IT) Plan on an annual basis (see references below for ITRMC Policy 2010 “*Information Technology Planning Process*” and the associated ITRMC Guideline G110 “*Agency IT Plan*”). An agency IT Plan must be completed and have approval from the Office of the Chief Information Officer (CIO) prior to the submission of the budget request decision units for IT items or systems. Any IT-related projects submitted as decision units must be clearly identified and described within the Agency IT Plan.

Furthermore, as part of the Governor’s initiative to improve information technology efficiencies, specific technology investments must be clearly identified with the Agency IT Plan if the agency intends to use FY 2010 funds for the following:

- Telephone systems (Voice over IP, PBX, voice mail systems, etc)
- Wide area network equipment (routers, switches)
- Storage area network (SAN) systems
- Data center upgrades (generators, cooling systems, etc)
- Security software and/or appliances (firewalls, virtual private networks, intrusion detection/prevention, vulnerability management, etc)

DFM will consult with the CIO on all IT-related decision units submitted with FY 2010 budget requests. DFM and the CIO will coordinate a review all replacement capital outlay, replacement operating expenditures, and line item decision units for telecommunications (voice, data, video, etc.) hardware and software, computing hardware and software, and any other IT-related items to ensure consistency with submitted plans, the state’s IT Strategic Plan, and ITRMC Enterprise Policies and Standards (see reference below). The CIO staff is available to provide assistance to agencies in complying with the state’s IT Strategic Plan and ITRMC Enterprise Policies and Standards.

References:

State of Idaho IT Strategic Plan:

<http://www.idaho.gov/itrmc/plan&policies/idahoitplan.pdf>

ITRMC Enterprise Standards:

<http://www.idaho.gov/itrmc/plan&policies/standards.htm>

ITRMC Policy 2010, *Information Technology Planning Process*:

http://www.idaho.gov/itrmc/plan&policies/Policies/P2010_ITPlanningProcess.pdf

ITRMC Guidelines G110. Agency IT Plan:

http://www.idaho.gov/itrmc/plan&policies/guidelines/G110_AgencyITPlan.pdf

Computer Equipment

Requests for computer equipment should not exceed the following dollar limits provided by the CIO:

Standard Intel desktop computer without monitor: \$700.00
Standard AMD desktop computer without monitor: \$600.00
High-end Intel desktop computer without monitor: \$800.00
High-end AMD desktop computer without monitor: \$700.00

Standard Intel laptop: \$1100.00
Standard AMD laptop: \$900.00
High-end Intel laptop: \$1200.00

High-end AMD laptop: \$1200.00
 Tablet PC: \$2300.00
 Toughbook/hardened laptop:
 Toughbook Business Rugged: \$2800
 Toughbook Semi-Rugged: \$3800
 Toughbook Fully-Rugged: \$4700
 Flat Panel Monitor 19": \$200.00
 Flat Panel Monitor 20": \$300.00

Agencies must clearly identify the number of standard and high-end desktops, the number of standard, high-end, Tablet, and Toughbook laptops, as well as the number of monitors. Desktops, laptops, and monitors must be purchased from the Department of Administration's computer contracts that have been negotiated for state agency use. Information regarding these contracts and the difference between standard and high-end systems should be referred to the Department of Administration.

For unique circumstances, please justify the need for additional funding beyond these dollar limits.

When considering a lease versus purchase option, an agency should evaluate the initial cost of the item, the life-span of the item and the cost to maintain the item. If it is more cost-effective to lease an item rather than purchase, the new request should be reflected in a line item. Agencies should also reflect if the transition from a lease to a purchase will result in an ongoing increase or base reduction. Established ongoing leases should be tracked on the B-7 form. Each year of the lease, the item will be listed as one-time. Any increases should be requested on the B-7. The term of the lease must be specified.

Vehicles

When considering the replacement of vehicles, consider the age and mileage of the vehicle to be replaced. Recommended disposal mileage guidelines range from 75,000 to 100,000 miles. The condition of a vehicle should also be considered since mileage and time are only estimates of condition and anticipated repairs.

Agencies should consider Executive Order 2007-21, which establishes a policy to reduce fossil fuel and greenhouse gas emissions from state vehicles. Please note that while hybrid sedans and small SUVs are available, hybrid models for full size SUVs and trucks are more expensive and less available. For those agencies interested in full size hybrid vehicles, please contact the Division of Purchasing for guidance on available models and pricing.

Agencies that require exceptions or special features that are not included in the statewide vehicle contracts or special features should contact the Division of Purchasing to help determine the vehicle price. Requests for vehicles should not exceed the following dollar limits provided by the Division of Purchasing:

<u>Description</u>	<u>Est. Cost</u>	<u>Example</u>
Small Sedan	\$ 14,000	Focus, Cobalt
Mid Size Sedan (FFV)	\$ 15,500	Impala
Hybrid Sedan	\$ 23,500	Prius, Camry
Full Size Sedan	\$ 22,000	Crown Victoria, Charger

Light Duty Truck	\$ 20,500	F150 / S1500
Medium Duty Truck	\$ 24,500	F250 / S2500
Full Size Truck	\$ 26,000	F350 / S3500
Hybrid Truck	Contact Purchasing	F150 / S1500
Mini Van (FFV)	\$ 21,000	Grand Caravan, Uplander
Cargo/Pass Van	\$ 20,000	E250 / Caravan,
Sport Utility Vehicle (SUV)	\$ 27,500	Durango, Envoy, Suburban
Hybrid SUV (mid size)	\$ 27,500	Escape

Software

Requests for software should include the number of software licenses under the column headings of “Quantity in Stock” and “Quantity Desired”.

Skip a line between decision units and round to the nearest \$100. Subtotals should be provided for decision units that include more than one requested item. The decision unit totals by individual program **must** agree with the amounts shown on the B-8 and B-8.1 forms.

Total Cost

The spreadsheet calculates the Total Cost in column K, rounded to the nearest \$100, as the quantity desired times the unit cost. Leave the six additional columns to the right blank for now. They will be used by DFM and LSO during the recommendation and motion stages of budget development.

At the bottom of the B-7, adjust the program numbers, decision unit numbers, fund-detail numbers, and category numbers. Also adjust the titles in the “Grand Total by Program”, “Grand Total by Decision Unit”, “Grand Total by Fund Source”, and “Grand Total by Category”. As necessary, delete rows or carefully copy insert-paste rows. Make sure to insert rows inside the ranges specified in the array formulas. When finished, all of the totals should be the same. Next, go to the Excel tab titled “Pivot Table 1”. Select a cell in the table. On the toolbar, select Data, Refresh Data. Use the pivot table to populate the B-8 for each program.

B-8 PROGRAM REQUEST BY DECISION UNIT

The detail report (B-8) generated from the budget development system provides historical, maintenance, and line item information on a decision unit basis and is designed to document the program's budget request. Supplemental, nondiscretionary adjustments, and line item decision units should contain a description of a requested course of action, the expected benefits or impact of that action, and the positions and expenditures affected by each decision unit.

It will be necessary for agencies to sustain budget adjustments made in FY 2008 and FY 2009 throughout FY 2010. For instance, if an agency requests an object transfer in DU 6.41 for FY 2009, the agency needs to plan on sustaining this adjustment of spending authority over the long-term, without requesting additional spending authority to offset the effects of the transfer. Due to the long-term implications of these adjustments, detailed descriptions and justifications must be provided for budget adjustments above the base, as well as below it. Please work closely with your budget analysts to make sure that such adjustments

are consistent with the agency's overall spending plans and priorities as well as statewide budget priorities. This is particularly important as we consider the impact and sustainability of these adjustments beyond FY 2010.

Major entries on the B-8 report include:

DU 1.00	FY 2008 Total Appropriation
DU 2.00	FY 2008 Actual Expenditures
DU 3.00	FY 2009 Original Appropriation
DU 4.00	Appropriation Adjustments
DU 5.00	FY 2009 Total Appropriation
DU 6.00	Expenditure Adjustments
DU 7.00	FY 2009 Estimated Expenditures
DU 8.00	Base Adjustments
DU 9.00	FY 2010 Base
DU 10.00	Program Maintenance
DU 11.00	FY 2010 Total Maintenance
DU 12.00	Line Items
DU 13.00	FY 2010 Total Request

Decision unit categories 1 through 11 are very specific concerning the titles and information. The first number in the decision unit represents a major category in the submission process. For example, all decision units that begin with a "6" are current year Expenditure Adjustments. The first number to the right of the decimal point represents a specific type of Expenditure Adjustment. DU 6.40 is an Object Transfer with the "4" referring to the specific type of Expenditure Adjustment. The second number to the right of the decimal point represents the priority of that Object Transfer within that particular program; for example, DU 6.41 would be the first priority, DU 6.42 would be the second priority, DU 6.43 would be the third priority, and so on.

DU 1.00 FY 2008 Total Appropriation: The number FTP and the appropriation, including supplementals and rescissions by object, has already been calculated and hard coded on the system for each fund and program total. If you receive a lump sum appropriation, state it in the description section and enter figures in the lump sum column. These amounts must reflect the total of the original appropriation plus any supplemental appropriations, rescissions, and any prior year appropriations carried forward (reappropriations) into FY 2008. **Appropriation bill numbers must be cited in the description block.**

DU 1.10 Net FTP and Fund Adjustments

DU 1.11 Lump Sum Allocation: Use this decision unit to transfer any FY 2008 lump sum appropriation into the object code(s) that you expected the expenditures to occur in.

- DU 1.12 Noncognizable Adjustments:** This is the net effect of changes in the number of positions in an agency or spending authority in the appropriation after the Legislature has adjourned resulting from noncognizable fund increases.
- DU 1.20 Net Object Transfers:** This is the net effect of transfers of spending authority between objects within all funds.
- DU 1.30 Net Transfers Between Programs:** This is the net effect of transfers of spending authority or of an activity in from another program or out to another program; the total of all transfers in must equal the total of all transfers out.
- DU 1.40 Receipts to Appropriation:** Record any increases to the appropriation resulting from proceeds from the sale of equipment or insurance settlements.
- DU 1.50 Governor's Holdback/Board of Examiner's Reduction:** Record any reductions to the appropriation resulting from Governor's Holdbacks or Board of Examiner's Reductions.
- DU 1.60 Reverted Appropriation Balances:** Show amounts by object of any appropriation balances that your agency did not spend or encumber for FY 2008.
- DU 1.70 Reappropriation:** Show amounts that have not been expended and will be used in the subsequent fiscal year by authorization of reappropriation authority by the Legislature.
- DU 1.90 Other Adjustments:** Other adjustments not covered in previous decision units.
- DU 2.00 FY 2008 Actual Expenditures:** The amounts should reconcile to the State Controller's Office reports 0209 and 0237. They may not agree with actuals reflected on the B-12 because this form displays all beginning and ending encumbrances regardless of the year of origin.
- DU 3.00 FY 2008 Original Appropriation:** This decision unit must contain the **original** appropriation for the current year and has already been hard coded on the system for each fund and program total. If you received a lump sum appropriation state that in the description section. **Appropriation bill numbers must be cited in the description block.**
- DU 4.00 Appropriation Adjustments:** Adjustments made, or to be made, by legislative action to the FY 2009 Original Appropriation should be made in separate decision units and numbered in the specific order by category.
- DU 4.10 Reappropriation:** Legislative authority to utilize unspent and unencumbered funds from FY 2008 during FY 2009. List amount and how it will be spent. Cite the bill and section number. Reference this item as DU 4.11.
- DU 4.20 Surplus Eliminator:** If a program received a "Surplus Eliminator Appropriation," list it next as DU 4.21. Cite the bill number.

- DU 4.30 Supplemental:** A change to appropriation that adds to or adjusts spending authority for objects, funds, or programs must be approved by the Legislature in the current fiscal year. Program transfers in excess of 10%, per Idaho Code 67-3511, should also be included. If more than one supplemental is requested, list them in priority order with the highest priority first (DU 4.31, 4.32, etc.). If there are supplementals requested for two or more programs, indicate in the description section of each supplemental what its priority is in relation to all other supplemental requests. Also describe the requested course of action, the expected benefits or impacts, and the decision unit's cost. A B-8.1 form must accompany all requests for supplemental appropriations.
- DU 4.40 Rescission:** A change to the original appropriation that reduces spending authority that is enacted by the Legislature in the current fiscal year.
- DU 4.60 Deficiency Warrants:** Deficiency Warrants are expenditures that are authorized, but no specific appropriation is provided until after the expense amount is known. Examples include fire suppression costs and agricultural pest eradication expenses. This decision unit accounts for deficiency warrants separately from supplemental appropriations. Deficiency warrants are a special kind of supplemental, requiring separate reporting.
- DU 4.70 Revenue Adjustments:** This decision unit is used in conjunction with DU 4.60 to request the transfer of funds from one fund source to the appropriate fund for expenditure. For example, the Department of Lands and the Department of Agriculture use this decision unit to transfer General Fund Supplementals to the Pest Control Deficiency Fund.
- DU 4.90 Other Adjustments:** (if any)
- DU 4.91 Lump Sum Allocation:** Agencies which received lump sum authority in the FY 2009 Original Appropriation must record an object transfer to the lump sum column for all adjustments made in DUs 4.10 through 4.79.
- DU 5.00 FY 2009 Total Appropriation:** This is the numerical total of DU 3.00 and any adjustment decision units.
- DU 6.00 Expenditure Adjustments:** Other FY 2009 adjustments are addressed in the following order:
- DU 6.11 Lump Sum Allocation:** All FY 2009 Lump Sum appropriations must be allocated to the appropriate object class in order to establish the basis for development of the FY 2010 budget request.
- DU 6.20 Governor's Holdback:** A temporary reduction in spending authority ordered by the Governor and effective until the legislature acts upon it at which time it becomes permanent.
- DU 6.30 FTP or Fund Adjustment:** Two separate types of adjustments may be reflected. One is to reallocate positions between funds. These changes generally net to no change in the total FTP number. They can result in a net decrease. Position increases should only occur in a program that does not have an FTP cap in its appropriation. The second type of change, which may also result in an FTP increase, is to reflect additional noncognizable nonstate funding. All noncognizable nonstate fund increases must be reflected as one-time and removed from the base in DU 8.41. If the noncognizable increase provides for a new program that will be ongoing into the future, an appropriate line item (DU 12.00) must be completed.

- DU 6.40 Object Transfer:** Show and explain transfers; the change for each fund must total zero.
- DU 6.50 Transfer Between Programs:** This is the transfer of spending authority or of an activity in from another program or out to another program; the total of all transfers in must equal the total of all transfers out. All transfers require explanation.
- DU 6.60 Board of Examiners Reduction:** Used only when executive branch reductions in FY 2009 spending authority are necessary.
- DU 6.90 Other Adjustments:** (if any)
- DU 7.00 FY 2009 Estimated Expenditures:** This decision unit is the mathematical total of the FY 2009 Total Appropriation (DU 5.00) and all intervening adjustments (DUs 6.10 through 6.90).
- DU 8.00 Base Adjustments:** Adjustments that occur after the FY 2009 Estimate, but before FY 2010, should be made in separate decision units. **The decision unit categories must be listed in the following order.** (*Within each category, if there is more than one decision unit, they should be listed in priority order —e.g., 8.11, 8.12, 8.13.*)
- DU 8.10 FTP or Fund Adjustment:** Three separate types of adjustments may be reflected. One is to reallocate positions between funds. These changes generally net to no change in the total FTP number. They can result in a net decrease but may not result in an increase. Requests to increase the number of positions should be line item decision units (12.00 series). The second type of change is to reallocate expenditures between funds. Only non-controversial fund shifts may be reflected here. Any adjustment that results in an increase in General Funds or may otherwise be subject to question should be reflected in a line item (12.00 series). The third type of change is to reflect reductions in positions and/or funds.
- DU 8.20 Object Transfers:** Show and explain all transfers; the net change for each fund must total zero.
- DU 8.30 Transfer Between Programs:** This is the transfer of spending authority or of an activity in from another program or out to another program; the agency-wide total of all transfers in must equal the total of all transfers out. All transfers require explanation on a B-8 form.
- DU 8.40 Removal of One-time Expenditures:** Remove any items that were provided for FY 2009 only. This includes reappropriations, surplus eliminator appropriations, all nonrecurring Capital Outlay, and all noncognizable fund increases. Library books and long-term lease purchase agreements are the only Capital Outlay items that fit the recurring definition and thus, need not be removed from the base; these will require documentation.
- DU 8.50 Base Reduction:** If specifically directed by the Governor or desired by the agency.
- DU 8.90 Other Adjustments:** (if any)
- DU 9.00 FY 2010 Base:** This decision unit entry should reflect the base upon which additional requests for the budget year will be developed. It is the mathematical total of the FY 2009 Estimate DU 7.00 and all intervening adjustments (DUs 8.10 through 8.90). **Make sure DU 9.00 includes no one-time funding.**

- DU 10.00 Program Maintenance:** This decision unit series provides the basic increases necessary to maintain the current state of operation for each program. The base used in computing increases, together with justification for such increases, should be included in the description block. Like DUs 6.10 through 6.90 and 8.10 through 8.90, proper sequencing of the MCO decision units is necessary. If a certain fund source has insufficient revenue to fund its portion of any of the maintenance decision units, its costs may be shifted to other funds within that DU series. Make sure that the requests are made by fund and that the amounts of these fund-shifts are identified and explained in the narrative of each decision unit. **Use DU 10.19, 10.29, 10.39 and 10.69 to identify the fund shift.**
- DU 10.10 Employee Benefit Costs:** A budgetary adjustment derived from the form B6 calculations for changes in the cost of maintaining a range of employer-paid benefits for state employees such as Social Security, retirement (PERSI), unemployment insurance, health insurance, etc. If a certain fund source has insufficient revenues to fund employee benefit costs, its costs may be picked up by other funds. Make sure the amounts of these fund shifts are identified and explained in the narrative (DU 10.19).
- DU 10.20 Inflationary Adjustments:** Cost increases related to inflation are recorded here. Completion of form B-4 is required to calculate both general and medical inflation (see page 18 for instructions). The FY 2010 Base amounts for fixed costs and interagency nonstandard adjustments (10.40 series) and those categories for which the agency is requesting funding in a nondiscretionary adjustment must be removed from the base before applying the general inflation factor. If a certain fund source has insufficient revenues to fund inflation, its costs may be shifted to other funds. Make sure the amounts of these fund shifts are identified and explained in the narrative (DU 10.29).
- DU 10.21 General Inflationary Adjustments:** General inflation adjustments will be calculated by using the B-4 form. This general inflation factor may be applied to the non-medical FY 2010 Operating Expenditures and Trustee and Benefit base. The base amount of interagency nonstandard adjustments that are separately budgeted (in the 10.40 series) must be removed from the non-medical FY 2010 Operating Expenditure Base before computing general Operating Expenditure inflation.
- DU 10.22 Medical Inflationary Adjustments:** Medical inflationary adjustments will also be calculated by using the B-4 form. The calculated medical inflation factor may be applied to the Operating Expenditures and Trustee and Benefit base for medical care costs.
- DU 10.23 Contract Inflation:** Inflation adjustments due to contracted obligations, including leases, will be made on the B-4 form, Part C.
- DU 10.30 Replacement Items:** Replacement Operating Expenditures and Capital Outlay derived from the form B7 necessary to maintain current operations. Each item should be listed on the B-7 form.

DU 10.40 Interagency Nonstandard Adjustments: Adjustments resulting from changes in interagency costs should be reflected in this decision unit series. Include the base amount currently in the budget in the description area of each decision unit in this series. Fees resulting from operational impacts, program expansion or new program development, in addition to reclassification costs, should be included as part of a line item decision unit. See Appendix B, for additional DU category numbers. Most nonstandard adjustments will be filled in by DFM after the SWCAP is released in October (see page 14 for further details).

DU 10.41 Attorney General Fees

DU 10.42 Refactored Classes

DU 10.43 Legislative Audits

DU 10.44 Building Services Space Charge

DU 10.45 Risk Management Cost Increase

DU 10.46 Controller's Fee Charge

DU 10.47 Treasurer's Fee Charge

DU 10.50 Annualizations: Personnel Costs, Operating Expenditures, and Trustee/Benefit Payments not fully funded in prior years. List year(s) and explain reason(s) that led to spreading the costs over more than one year.

DU 10.60 Change in Employee Compensation (CEC): Agencies will be required to compute a CEC decision unit based on a 3% compensation multiplier for permanent employees. Each CEC decision unit information block (DU 10.60) should accurately contain the base salary by fund source and be broken out by classified, nonclassified, and board positions. If a certain fund source has insufficient revenues to fund CEC its costs may be shifted to other funds. Make sure the amounts of these fund shifts are identified and explained in the narrative (DU 10.69).

DU 10.61 Salary Multiplier: Reflect the cost of a 3% salary increase for permanent positions (except for those whose salaries are set by law) and those group positions tied to the classified salary schedule. Refer to the B-6 form for instructions (see page 22) on computing the cost of permanent staff increases.

DU 10.62 Group and Temporary: Other group and temporary position increases are to be computed per the instructions also found on page 22.

DU 10.63 Elected Official Salary Increase: Salary increases for elected officials. See page 22 for instructions.

DU 10.70 Nondiscretionary Adjustments: Adjustments necessary to maintain current operations that the agency has no control over. These adjustments should be made because of a caseload adjustment.

Use the following criteria as a guideline to determine whether the request is a caseload adjustment:

Nondiscretionary caseload adjustments:

1. Cost adjustment is demographically-driven; and
2. Participation in the program is eligibility-driven; and
3. The agency has no ability to control the demographics or eligibility criteria; and
4. The agency has no choice but to provide the service to those meeting the eligibility criteria; and
5. Costs are not associated with the opening of a new or expanded facility.

Examples of nondiscretionary adjustments are Public Schools statutory requirements, post-secondary education enrollment work load adjustments, professional-technical education statutory funding requirements, Medicaid, foster care programs, and the cost of housing prison inmates in non-state facilities and existing state facilities. Eligibility for inclusion in this decision unit series is to be narrowly construed. Examples of discretionary adjustments that do not qualify for inclusion in the 10.70 series are noncognizable non-state fund increases, occupancy costs for new facilities, and rent increases for additional space. Discretionary adjustments need to be placed in the line item DU 12.00 series.

Also, complete a form B-8.1 to detail the need for the adjustment and the current amount in the base budget for the identified activity. Any amounts requested in this series must not be included as part of the general or medical inflationary adjustments in the 10.20 series.

Requests for discretionary adjustments for program expansions (additional office space, additional miles driven, etc.) must be requested as a line item (12.00 series).

DU 11.00 FY 2010 Total Maintenance or MCO Budget Request: This decision unit is the final one for each program requesting funds for a MCO budget. It must be the mathematical total of the FY 2010 Base DU 9.00 and the DU 10.00 series.

Decision units beyond the Maintenance of Current Operations level:

DU 12.01 - 12.79 – Line Items: Line item decision units (sometimes referred to as "after-maintenance" or enhancement decision units) are used to request funding for new or expanded activities after the maintenance of current operations. Line items must be developed and justified on the B-8.1 form and entered into the budget development system. The system will produce a detail report that shows the agency's line item budget requests.

Line item decision units must be listed in priority order, from the highest to lowest. It will be necessary to reflect the prioritization of line item decision units at the program level and at the agency-wide level. The methods used for reflecting the two levels of prioritization are described below.

Program Prioritization involves the ranking of line items within each program through the use of the decision unit numbering sequence. For example, the highest priority line item decision unit within a program must be numbered DU 12.01, followed by DU 12.02, DU 12.03, and so forth. Each line item decision unit must have a title that should be as descriptive as possible, such as "Increase Foster Care Payment Levels" or "Automate the Budget Development Process."

Agency Prioritization involves ranking all of the agency's line item decision units in priority order by using the priority field available on the budget development system for each line item. Please enter the agency priority ranking on the B-8.1 form as well. While a DU 12.01 will be the highest ranking decision unit in a particular program, it may have an agency-wide priority ranking of, for example "10" out of "20" line items. The budget development system will generate a line item report that will clearly distinguish between the program priority ranking and the agency-wide priority ranking (the agency priority ranking has a separate column entitled "Priority" on the line item report). The agency priority ranking will clearly communicate the agency's selection of its top priorities among all of the line items requested.

Please provide appropriate expenditure details to fully explain each line item decision unit. Indicate the number, type, salary, benefit amounts, and proposed dates of hire for all positions. Operating Expenditures should be broken into their relevant components. The same is true for Capital Outlay and Trustee/Benefit Payments. If a line item decision unit includes some one-time funding and ongoing funding, be specific about the amounts by checking the OT box on the appropriate line next to the fund and using a separate line for one-time and ongoing funding. Include all capital budget requests associated with maintenance, operations and occupancy, such as staffing, maintenance of building grounds, and furnishings that are necessary to make the building fully functional for the purpose that it was designed and built.

DU 12.80 Revenue Adjustments: Use DU 12.81 in conjunction with a line item decision unit to request the transfer of revenue from one fund source to the fund from which the actual expenditure will occur. Use this decision unit only in the case of an infrequent request for the transfer of one-time funding for a program. For example, the Governor's Emergency Fund may be periodically funded with a General Fund increase then transferred, using a revenue adjustment, to the Governor's Emergency Fund. Annual funding requests for transfers to funds such as the Guardian Ad Litem Account, Catastrophic Health Care Fund, Cooperative Welfare Fund, and the Public Health Trust Fund should not be included in this decision unit.

DU 12.90 Lump Sum Allocation: Agencies may request lump sum appropriation in DU 12.91. Justification for lump sum appropriation must be presented in the DU description field. Lump sum appropriation will be recommended by the Governor and determined by the Legislature based on the merits of each request and the expressed needs of the agency. Granting of prior lump sum appropriation by the Legislature does not guarantee continuation of the practice.

DU 13.00 FY 2010 Total Request: This decision unit is the final one for each program. It **must** be the mathematical total of DU 11.00 and all line item decision units (12.00 series). To facilitate final executive and legislative review, this decision unit should be shown with the appropriate totals shown by object and fund along with FTP amounts. The Personnel Costs must tie to the B-6.

B-8.1 PROGRAM REQUEST BY DECISION UNIT

The B-8.1 form is a required companion to the detail report (B-8) for supplemental requests (4.30 series), nondiscretionary adjustments (10.70 series), and line item (12.00 series) decision units. The detail report (B-8) is generated from the budget development system and is used to provide a short description and expenditure data by fund and object, while the B-8.1 form is used to provide more detailed information. In addition to reflecting costs at the summary object level and answering the questions on the form, the agency priority ranking should also be provided. Separate rankings should be done for supplementals, nondiscretionary adjustments, and line item decision units. For example, if you have three supplemental requests identify the first, second and third priority. Do the same for nondiscretionary adjustments and line item decision units.

Provide appropriate expenditure details to fully explain the decision unit. A series of questions have been developed to acquire information regarding the request. Responses to the questions along with completion of the financial data matrix **by summary object** are essential to understanding the need for the request. If limited or no information is submitted, the request will likely not be successful. Attach response pages to the B-8.1 form. **Be sure to delineate between one-time and ongoing requests.**

Before submitting line item requests for information technology hardware, software, or systems development projects, you must receive prior approval from the Information Technology Resource Management Council (ITRMC). See page 9 for more information.

B-11 AGENCY RECEIPTS

This form provides information on agency receipts and its information must support the request information on the B-2 form and B-8 report. Each agency **must** include this form with its budget request. **Submittals received that do not contain Form B-11 will be returned to the agency as incomplete.** Agencies having no receipts (income produced and/or received) should indicate "N/A" (not applicable) on the form. The agency's appropriation figure need not appear on this form. Some agencies may be requested to provide receipt information in more detail than the receipt code level.

The form is divided into two sections. Complete the top section by listing, in the nine columns provided, the following information:

Revenue Source

- Column 1. **Class Code:** Enter the STARS class code under which the receipt was deposited. The agency operating under the dedicated fund will report deposits that are initially received by the State Treasurer or State Controller for credit to a dedicated fund.
- Column 2. **Description:** Enter either the STARS subobject title associated with the code entered in column 1 or a more descriptive revenue category used within the agency. Since the purpose of this column is to describe the nature of the receipt, please be specific and provide the name of the granting agency or institution.

Fund Disposition

- Column 3. **No.:** Enter the State Controller's fund code for the fund into which the receipts were deposited.

Column 4. **Title:** Enter the fund name associated with the code entered in column 3. (Enter the fund name once)

Receipts

Columns 5-9 Type the fiscal year in the column headings, beginning with FY 2005 through FY 2010.

Columns 5-7 Enter the actual receipts, rounded to the nearest \$100, for each of the fiscal years indicated.

Columns 8-9 Enter the estimated receipts, rounded to the nearest \$100, for each of the fiscal years indicated.

The second section of the form is to be completed by entering the total receipts for each fund listed in the first section and totaling these amounts for a grand total. Indicate any significant assumptions you are using in estimating receipts in "Significant Assumptions". These assumptions could include economic factors, proposed legislative changes, or administrative decisions. Estimated receipts need not reconcile to DUs in Request Totals DU 13.00 but should be the best estimate of revenues expected during the fiscal year. Explain any significant assumptions in FY 2009 or FY 2010 data if applicable; add attachments if necessary.

B-12 ANALYSIS OF FUNDS

This form is designed to show the cash flow for all operating funds other than the General Fund. It corresponds with the information provided on the B-2 and/or the 0209 and 0237 reports provided by the State Controller's Office, with one exception. The liquidation of prior year encumbrances will cause a variance in the expenditure year in the same amount as the liquidated prior year encumbrance. Other variances are not appropriate in reconciling these forms. Additional information may be requested if the frequency and/or magnitude of these impacts are warranted in the view of your DFM or LSO analyst. (Do not include rotary funds or suspense funds.)

1a. Show the fund title.

1b. Show the six-digit fund code.

2-6. Enter the fiscal year in the column headings, beginning with FY 2005 going through FY 2010.

For each given year:

7. Show the Controller's "Beginning Free Fund Balance" (unencumbered balance) as of July 1.

8. Show outstanding encumbrances as of July 1.

9. Show cash receipts. NOTE: These should agree with the total shown for the fund on the B-11.

10. Show the fund title and code of any funds from which you receive transfers in.

11. Total the three items above to show the total amount available for the year.

12. Show the fund title and code for funds that receive transfers out from this fund.

13. Show cash expenditures (including inter-agency expenditures).

14. Show outstanding encumbrances as of June 30.

15. Subtract transfers out, cash expenditures, and June 30 encumbrances from funds available for the year, leaving the Controller's "Ending Free Fund Balance" as of June 30.

Carry totals on lines 15 and 14 to lines 7 and 8 in the next column. Follow these steps (7-15) for each given year.

CAPITAL BUDGET REQUESTS

The Capital Budget is designed to integrate the planning, evaluation, and budget decisions for capital expenditures of all state agencies regardless of funding source. Capital expenditures are any costs for permanent improvement to real property. Since capital expenditures commit the state to specific plans and policies for future years, the Capital Budget will ensure that the plans and policies of state agencies are consistent with the long-range goals and needs of the state.

Division of Public Works (DPW) - Capital Budget. These instructions pertain to all buildings, structures, and land acquisitions designed for state and public administrative use regardless of funding source. They also pertain to any major alteration and repair projects on the same facilities. Forms to complete your Capital Budget request may be obtained from DPW. DPW staff and software are available to assist in defining project costs. Please call 332-1900 for assistance.

For each category listed below indicate the agency-wide priority for each request. All sources of funds (including the Permanent Building Fund) should be reflected for each project.

- 1. Alteration and repair projects:** These are not to include preventive maintenance projects as defined by *Idaho Code* 67-5710B, nor projects estimated to cost less than \$30,000. Priorities are:
 - Projects required to save the structure from further deterioration or damage, such as roofs
 - Projects required to provide a safe environment and/or to meet codes and new program requirements such as handicapped accessibility, licensing, and life/safety — **separately identify projects required to comply with the Americans with Disabilities Act (ADA)**
 - Projects for repair, upgrade, or replacement of structural, electrical, or mechanical systems
 - Exterior repairs or renovations
 - Interior repairs or renovations
- 2. Asbestos abatement projects:** These projects should be prioritized by potential exposure to the public, clients, and state employees. Any construction projects, renovation or remodeling, which may involve asbestos abatement should be clearly highlighted. These projects should include specific locations, product type if known, and any survey results if available.
- 3. New construction, additions, or major remodel:** The request for these projects should include a narrative describing the condition of the old facility, the feasibility of renovation to meet new programs or needs, the proposed new use or disposition of the old facility, the impact on the operating budget and level of service as a result of the new facility (including future year impacts), and the consequences if the project is not funded. Project estimates should include:
 - land acquisition
 - off-site development costs (if any)
 - architect/engineer fees
 - construction costs
 - miscellaneous costs and contingencies
- 4. Building demolitions:** Identify each building, why it should be demolished, the extent to which it is currently being used, and the estimated demolition costs.

Six-year plan for new construction, major renovation, or major remodel: For FY 2010 through FY 2016 inclusive, each agency should include a listing of projects, in priority order, with an estimate of future value.

Five-year facility plan: *Idaho Code 67-5708 B* requires agencies to produce a five-year facilities plan to be submitted with the budget request document. Starting July 1, agencies may download the forms necessary to complete the five-year plan off of the Department of Administration's website. Agencies with more than five locations are also required to complete a summary form. Please return all forms electronically to the Department of Administration at Facilityplan@admin.idaho.gov and include a hardcopy of the forms with your FY 2010 Budget Request.

A complete copy of the Capital Budget request must also be submitted to DFM along with your operating budget request.

Capital Budget requests that are to be funded from sources other than the Permanent Building Fund should also be placed in the agency's operating budget request if an appropriation is required.

Costs associated with the maintenance, operations, and occupancy of any Capital Budget request, such as staffing, building maintenance, grounds, furnishing, etc., need to be requested as a line item (12.00 series) decision unit in the operating budget request in the year the facility will come on line. These costs are necessary to make the building fully functional for the purpose for which it was designed and built.

SAMPLE BUDGET

Agency Summary And Certification

180 -- Financial Management, Division of

Original Submission ☒ or Rev No. ____

FY 2010 Request

Page 1 of 18 Pages

In accordance with 67-3503, Idaho Code, I certify the attached forms properly state the receipts and expenditures of the department (agency, office, or institution) for the fiscal years indicated. The summary of expenditures by major program, fund source, and standard class is indicated below.

Signature of Department Director

Jane Smith

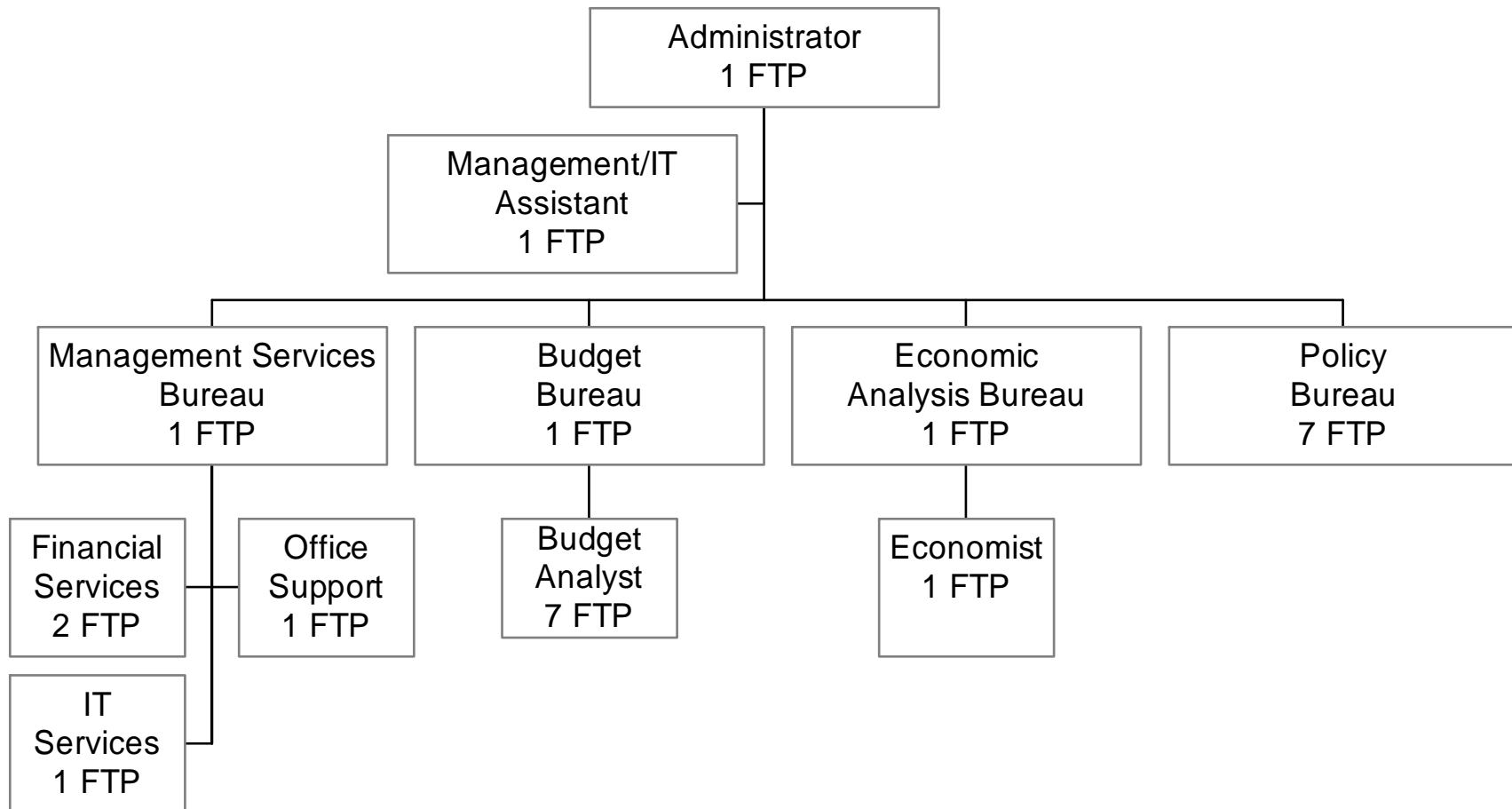
Date

September 2, 2008

Function/Activity	FY 2008 Total Appropriation	FY 2008 Total Expenditures	FY 2009 Original Appropriation	FY 2009 Estimated Expenditures	FY 2010 Total Request
Financial Management	2,180,200	2,165,200	2,113,100	2,113,100	2,292,300
Total	2,180,200	2,165,200	2,113,100	2,113,100	2,292,300
By Fund Source	Total Appropriation	Actual Expenditures	Original Appropriation	Estimated Expenditures	Total Request
G 0001-00 General Revenue Fund	2,082,200	2,067,200	2,081,000	2,081,000	2,259,100
D 0150-01 Economic Recovery Fund	65,100	65,100	0	0	0
O 0349-00 Miscellaneous Revenue	32,900	32,900	32,100	32,100	33,200
Total	2,180,200	2,165,200	2,113,100	2,113,100	2,292,300
By Object	Total Appropriation	Actual Expenditures	Original Appropriation	Estimated Expenditures	Total Request
Personnel Costs	1,990,800	1,974,800	1,921,800	1,921,800	2,035,200
Operating Expenditures	189,400	186,900	191,300	191,300	225,100
Capital Outlay	0	3,500	0	0	32,000
Trustee And Benefit Payments	0	0	0	0	0
Lump Sum	0	0	0	0	0
Total	2,180,200	2,165,200	2,113,100	2,113,100	2,292,300
FTP Total	24.00	24.00	24.00	24.00	25.00

**Executive Office of the Governor
Division of Financial Management
(24 FTP)**

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AGENCY RECEIPTS

AGENCY: Division of Financial Management

FUNCTION: Financial Management

ACTIVITY: N/A

Agency Number: 180

Function Number: 01

Activity Number: 00

FY 2010 Request

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Original Submission X or Revision No. ____

Class Code	Revenue Source/ Name of Granting Description Agency	Fund Disposition		FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Estimated
		No.	Title					
3500	SWCAP Indirect Cost Recovery	0125	Indirect Cost Recovery	1,315,900	16,863,100	13,652,100	14,000,000	15,000,000
1500	Accounting Services	0349	Miscellaneous Revenue	28,400	29,700	25,000	25,200	25,200
GRAND TOTAL				1,344,300	16,892,800	13,677,100	14,025,200	15,025,200
Significant Assumptions		Total by Fund	0125 Indirect Cost Recovery	1,315,900	16,863,100	13,652,100	14,000,000	15,000,000
			0349 Miscellaneous Revenue	28,400	29,700	25,000	25,200	25,200
			GRAND TOTAL	1,344,300	16,892,800	13,677,100	14,025,200	15,025,200

ANALYSIS OF FUNDS

AGENCY: Division of Financial Management

FUNCTION: Financial Management

ACTIVITY: N/A

Agency Number: 180

Function Number: 01

Activity Number: 00

FY 2010 Request

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Original Submission X or Revision No. ____

(1a) Fund Title:	Miscellaneous Revenue	(1b) Fund Code: 0349	(2) FY 2006 Actual	(3) FY 2007 Actual	(4) FY 2008 Actual	(5) FY 2009 Estimated	(6) FY 2010 Estimated
(7) Beginning Free Fund Balance			78,200	78,100	80,600	72,700	65,800
(8) Encumbrances as of July 1							
(9) Cash Receipts (from Form B-11)			28,400	29,700	25,000	25,200	25,200
(10) Transfers in from: Fund Title:		Code:					
(10) Transfers in from: Fund Title:		Code:					
(10) Transfers in from: Fund Title:		Code:					
(10) Transfers in from: Fund Title:		Code:					
(10) Transfers in from: Fund Title:		Code:					
(11) Total Available for Year			106,600	107,800	105,600	97,900	91,000
(12) Transfers out to: Fund Title:		Code:					
(12) Transfers out to: Fund Title:		Code:					
(12) Transfers out to: Fund Title:		Code:					
(12) Transfers out to: Fund Title:		Code:					
(12) Transfers out to: Fund Title:		Code:					
(13) Cash Expenditures			28,500	27,200	32,900	32,100	33,200
(14) Encumbrances as of June 30							
(15) Ending Free Fund Balance			78,100	80,600	72,700	65,800	57,800

Fund Title:	Indirect Cost Recovery	Fund Code: 0125	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2009 Estimated	FY 2010 Estimated
Beginning Free Fund Balance			0	0	0	0	0
Encumbrances as of July 1							
Cash Receipts (from Form B-11)			1,315,900	16,863,100	13,652,100	14,000,000	15,000,000
Transfers in from: Fund Title:		Code:					
Transfers in from: Fund Title:		Code:					
Transfers in from: Fund Title:		Code:					
Transfers in from: Fund Title:		Code:					
Transfers in from: Fund Title:		Code:					
Total Available for Year			1,315,900	16,863,100	13,652,100	14,000,000	15,000,000
Transfers out to: Fund Title: General Fund		Code: 0001	1,315,900	16,863,100	13,652,100	14,000,000	15,000,000
Transfers out to: Fund Title:		Code:					
Transfers out to: Fund Title:		Code:					
Transfers out to: Fund Title:		Code:					
Transfers out to: Fund Title:		Code:					
Cash Expenditures							
Encumbrances as of June 30							
Ending Free Fund Balance			0	0	0	0	0

FY 2010 Budget - Request**Line Item Report****Agency: 180 Financial Management, Division of***5 of 18*

Decision Unit	Priority	Agency Request		
		FTP	General	Total
Financial Management				
12.01 Financial Management Analyst	1	1.00	65,100	65,100
12.02 Office Move	2	0.00	14,400	14,400
		1.00	79,500	79,500

FY 2010 Agency Budget - Request

Detail Report

Agency: 180 Financial Management, Division of

Function: 01 Financial Management

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		FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total
FY 2008 Total Appropriation								
1.00	FY 2008 Total Appropriation							
	0001-00	General	23.65	1,899,800	182,400	0	0	2,082,200
	0150-01	Dedicated	0.35	65,100	0	0	0	65,100
	0349-00	Other	0.00	25,900	7,000	0	0	32,900
		Total	24.00	1,990,800	189,400	0	0	2,180,200
1.21	Net Object Transfers							
	0001-00	General	0.00	(3,500)	0	3,500	0	0
		Total	0.00	(3,500)	0	3,500	0	0
1.61	Reverted Appropriation Balances							
	0001-00	General	0.00	(12,500)	(2,500)	0	0	(15,000)
		Total	0.00	(12,500)	(2,500)	0	0	(15,000)
FY 2008 Actual Expenditures								
	0001-00	General	23.65	1,883,800	179,900	3,500	0	2,067,200
	0150-01	Dedicated	0.35	65,100	0	0	0	65,100
	0349-00	Other	0.00	25,900	7,000	0	0	32,900
		Total	24.00	1,974,800	186,900	3,500	0	2,165,200
FY 2009 Original Appropriation								
3.00	FY 2009 Original Appropriation							
	0001-00	General	23.65	1,896,800	184,200	0	0	2,081,000
	0349-00	Other	0.35	25,000	7,100	0	0	32,100
		Total	24.00	1,921,800	191,300	0	0	2,113,100
FY 2009 Total Appropriation								
	0001-00	General	23.65	1,896,800	184,200	0	0	2,081,000
	0349-00	Other	0.35	25,000	7,100	0	0	32,100
		Total	24.00	1,921,800	191,300	0	0	2,113,100
FY 2009 Estimated Expenditures								
	0001-00	General	23.65	1,896,800	184,200	0	0	2,081,000
	0349-00	Other	0.35	25,000	7,100	0	0	32,100
		Total	24.00	1,921,800	191,300	0	0	2,113,100
FY 2010 Base								
	0001-00	General	23.65	1,896,800	184,200	0	0	2,081,000
	0349-00	Other	0.35	25,000	7,100	0	0	32,100
		Total	24.00	1,921,800	191,300	0	0	2,113,100

FY 2010 Agency Budget - Request

Detail Report

Agency: 180 Financial Management, Division of
Function: 01 Financial Management

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		FTP	Personnel Cost	Operating Expense	Capital Outlay	Trustee/ Benefit	Lump Sum	Total
Program Maintenance								
10.11	Change in Benefit Costs							
0001-00	General	0.00	8,300	0	0	0	0	8,300
0349-00	Other	0.00	200	0	0	0	0	200
	Total	0.00	8,500	0	0	0	0	8,500
10.21	General Inflation Adjustments							
0001-00	General	0.00	0	4,800	0	0	0	4,800
0349-00	Other	0.00	0	300	0	0	0	300
	Total	0.00	0	5,100	0	0	0	5,100
10.23	Contract Inflation							
This reflects the need for additional funding to offset an inflation increase that is part of an annual contract for office space rent.								
0001-00	General	0.00	0	2,400	0	0	0	2,400
	Total	0.00	0	2,400	0	0	0	2,400
10.31	Replacement Items							
This decision unit provides 41,900 for ten replacement telephones, \$4,100 for a replacement color copier, \$22,000 for one replacement vehicle, and \$4,400 for computer supplies and upgrades.								
OT 0001-00	General	0.00	0	3,800	28,000	0	0	31,800
OT 0349-00	Other	0.00	0	600	0	0	0	600
	Total	0.00	0	4,400	28,000	0	0	32,400
10.61	Salary Multiplier							
0001-00	General	0.00	49,800	0	0	0	0	49,800
0349-00	Other	0.00	600	0	0	0	0	600
	Total	0.00	50,400	0	0	0	0	50,400
10.62	Group and Temporary							
0001-00	General	0.00	900	0	0	0	0	900
	Total	0.00	900	0	0	0	0	900
10.69	Fund Shift							
The Miscellaneous Fund in the Division of Financial Management has insufficient revenue to fund its portion of the CEC for the .35 FTP. The Division is estimating that, in FY 2010, total receipts will amount to \$25,200. The additional \$600 for the CEC needs to be shifted to the General Fund to align cash and spending authority.								
0001-00	General	0.00	600	0	0	0	0	600
0349-00	Other	0.00	(600)	0	0	0	0	(600)
	Total	0.00	0	0	0	0	0	0
FY 2010 Total Maintenance								
0001-00	General	23.65	1,956,400	191,400	0	0	0	2,147,800
OT 0001-00	General	0.00	0	3,800	28,000	0	0	31,800
0349-00	Other	0.35	25,200	7,400	0	0	0	32,600
OT 0349-00	Other	0.00	0	600	0	0	0	600
	Total	24.00	1,981,600	203,200	28,000	0	0	2,212,800

FY 2010 Agency Budget - Request

Detail Report

Agency: 180 Financial Management, Division of
Function: 01 Financial Management

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		<u>FTP</u>	<u>Personnel Cost</u>	<u>Operating Expense</u>	<u>Capital Outlay</u>	<u>Trustee/ Benefit</u>	<u>Lump Sum</u>	<u>Total</u>
Line Items								
12.01 Financial Management Analyst								
This decision unit provides funding and increased FTP for an additional Financial Management Analyst. The Division of Financial Management has a critical need for an additional analyst to help absorb increased workload. Overtime costs have exceeded \$45,000 over the last three years. Rather than continuing to pay overtime costs, the Division believes an additional position is a better use of staff resources and will result in a better distribution of workload. One-time Capital Outlay requested will provide funding for the necessary office supplies, office chair, desk, computer, monitor and telephone. .								
	0001-00 General	1.00	53,600	7,500	0	0	0	61,100
OT	0001-00 General	0.00	0	0	4,000	0	0	4,000
	Total	1.00	53,600	7,500	4,000	0	0	65,100
12.02 Office Move								
The Division has been outgrowing office space for many years and is requesting funds to locate to a new office space. The current workspace will become even more crowded with the addition of the new position requested in DU 12.01. One-time moving expenses of \$7,800, plus \$6,600 for ongoing additional rent costs, are being requested.								
	0001-00 General	0.00	0	6,600	0	0	0	6,600
OT	0001-00 General	0.00	0	7,800	0	0	0	7,800
	Total	0.00	0	14,400	0	0	0	14,400
FY 2010 Total Request								
	0001-00 General	24.65	2,010,000	205,500	0	0	0	2,215,500
OT	0001-00 General	0.00	0	11,600	32,000	0	0	43,600
	0349-00 Other	0.35	25,200	7,400	0	0	0	32,600
OT	0349-00 Other	0.00	0	600	0	0	0	600
	Total	25.00	2,035,200	225,100	32,000	0	0	2,292,300

REQUEST DETAIL BY DECISION UNIT

AGENCY: Division of Financial Management

FUNCTION: Financial Management

ACTIVITY: na

Agency No.: 180

Function No.: 01

Activity No.:

FY 2010 Request

Page 9 of 18 Pages

Original Submission X or Revision No. ____

A: Decision Unit No: 12.01		Descriptive Title:		Analyst	Agency Priority Ranking 1 of 2	
DESCRIPTION	General	Dedicated	Federal	Other	Total	
FULL TIME POSITIONS (FTP)	1.00					
PERSONNEL COSTS:						
1. Salaries	36,200				36,200	
2. Benefits	17,400				17,400	
3. Group Position Funding						
TOTAL PERSONNEL COSTS:	53,600				53,600	
OPERATING EXPENDITURES by summary object:						
1. Communications	500				500	
2. Supplies	500				500	
3. Training	2,500				2,500	
4. Travel	4,000				4,000	
TOTAL OPERATING EXPENDITURES:	7,500				7,500	
CAPITAL OUTLAY by summary object:						
1. Computer Equipment	2,400				2,400	
2. Other Equipment	1,600				1,600	
3.						
4.						
TOTAL CAPITAL OUTLAY:	4,000				4,000	
T/B PAYMENTS:						
LUMP SUM:						
GRAND TOTAL	65,100				65,100	

B: Use the financial data matrix above to summarize requested resources by fund source and by expenditure class at the summary object level. Attach as many pages as necessary to respond in a narrative fashion to the following questions:

1. What is being requested and why? What is the agency current staffing level for this activity and how much funding by source is in the base?

2. What resources are necessary to implement this request?

a. List by position: position titles, pay grades, full or part-time status, benefit eligibility, anticipated dates of hire, and terms of service.

b. Note any existing agency human resources that will be redirected to this new effort and how existing operations will be impacted.

c. List any additional operating funds and capital items needed.

3. Please break out fund sources with anticipated expenditures in the financial data matrix. (Please separate one-time vs. ongoing requests.)

Non-General funds should include a description of major revenue assumptions: new customer base, fee structure changes, ongoing anticipated grants, etc.

4. Who is being served by this request and what are the expected impacts of the funding requested? If this request is not funded who and what are impacted?

REQUEST BY DECISION UNIT

AGENCY: Division of Financial Management Agency No.: 180
 FUNCTION: Financial Management Function No.: 01
 ACTIVITY: na Activity No.:

FY 2010 Request
 Page _10_ of _18_ Pages
 Original Submission _X_ or Revision No. ____

Decision Unit No: 12.01

B: Use the financial data matrix above to summarize requested resources by fund source and by expenditure class at the summary object level. Attach as many pages as necessary to respond to the following questions:

1. What is being requested and why? What is the agency staffing level for this activity and how much funding by source is in the base?

The Division of Financial Management is requesting an additional Financial Management Analyst position to help absorb increased workload. The Division's responsibilities and workload has grown considerably over several years due to the needs associated with additional state employees and programs being managed, although no new analyst positions have been added. Currently, there are seven analyst positions in the Division funded 100% from General Funds for a total of \$360,000.

2. What resources are necessary to implement this request?

- a. List by position: position titles, pay grades, full or part-time status, benefit eligibility, anticipated dates of hire and terms of service.
- b. Note any existing agency human resources that will be redirected to this new effort and how existing operations will be impacted.
- c. List any additional operating funds and capital items needed.

General Funds will be needed to fund this position. Over \$45,000 in overtime costs have been paid out to analysts because of increased workload requirements. The cost avoidance generated by reducing the overtime costs paid out to analysts the past three years will help offset the salary costs associated with the new position. If authorized, this is a full-time position of Financial Management Analyst; Pay Grade 39; Hire date July 1, 2009. Annual pay for the position plus 5% is \$36,200 and \$17,400 for the eligible benefits. The operating costs are for supplies, training and travel for a total of \$7,500 and capital outlay costs for necessary computer equipment, office equipment and furniture for a total of \$4,000.

3. Please break out fund sources with anticipated expenditures in the financial data matrix. (Please separate one-time vs. ongoing requests.)

Non-General funds should include a description of major revenue assumptions: new customer base, fee structure changes, ongoing anticipated grants, etc.

This position will be funded by ongoing General Funds.

4. Who is being served by this request and what are the expected impacts of the funding requested? If this request is not funded who and what are impacted?

The Governor's Office, the Division of Financial Management and state agencies will be served by this request. An additional analyst position will enable the Division to work more efficiently and better serve the Governor's office and state agencies by reducing current analyst's excessive workload. Analysts are currently being forced to work excessive hours of overtime in order to fulfill the Divisions' needs. Indicators suggest that this current strained workload is more likely to increase than to stabilize.

REQUEST BY DECISION UNIT

AGENCY: Division of Financial Management

FUNCTION: Financial Management

ACTIVITY: na

Agency No.: 180

Function No.: 01

Activity No.:

FY 2010 Request

Page _11_ of _18_ Pages

Original Submission _X_ or Revision No. ____

A: Decision Unit No: 12.02		Descriptive Title: Move Office Agency Priority Ranking 2 of 2			
DESCRIPTION	General	Dedicated	Federal	Other	Total
FULL TIME POSITIONS (FTP)					
PERSONNEL COSTS:					
1. Salaries					
2. Benefits					
3. Group Position Funding					
TOTAL PERSONNEL COSTS:					
OPERATING EXPENDITURES by subobject:					
1. Moving Costs (one-time)	6,300				6,300
2. Supplies (one-time)	1,500				1,500
3. Additional office space	6,600				6,600
4.					
TOTAL OPERATING EXPENDITURES:	14,400				14,400
CAPITAL OUTLAY by subobject:					
1.					
2.					
3.					
4.					
TOTAL CAPITAL OUTLAY:					
T/B PAYMENTS:					
LUMP SUM:					
GRAND TOTAL	14,400				14,400

B: Use the financial data matrix above to summarize requested resources by fund source and by expenditure class at the summary object level. Attach as many pages as necessary to respond in a narrative fashion to the following questions:

1. What is being requested and why? What is the agency current staffing level for this activity and how much funding by source is in the base?

2. What resources are necessary to implement this request?

a. List by position: position titles, pay grades, full or part-time status, benefit eligibility, anticipated dates of hire, and terms of service.

b. Note any existing agency human resources that will be redirected to this new effort and how existing operations will be impacted.

c. List any additional operating funds and capital items needed.

3. Please break out fund sources with anticipated expenditures in the financial data matrix. (Please separate one-time vs. ongoing requests.)

Non-General funds should include a description of major revenue assumptions: new customer base, fee structure changes, ongoing anticipated grants, etc.

4. Who is being served by this request and what are the expected impacts of the funding requested? If this request is not funded who and what are impacted?

REQUEST BY DECISION UNIT

AGENCY: Division of Financial Management Agency No.: 180
FUNCTION: Financial Management Function No.: 01
ACTIVITY: na Activity No.:

FY 2010 Request
Page _12_ of _18_ Pages
Original Submission _X_ or Revision No. ____

Decision Unit No: 12.02

B: Use the financial data matrix above to summarize requested resources by fund source and by expenditure class **including subobject code**. Attach as many pages as necessary to respond to the following questions:

1. What is being requested and why? What is the agency current staffing level for this activity and how much funding by source is in the base?

The Division of Financial Management is requesting funding for new office space. The Division's current office space has been cramped for several years. As the Division has continued to expand in personnel, workload, and equipment, the current office space is no longer adequate to meet the Division's needs. General Funds totaling \$66,000 are currently in the base for 6,350 square feet of office space.

2. What resources are necessary to implement this request?

- List by position: position titles, pay grades, full or part-time status, benefit eligibility, anticipated dates of hire and terms of service.
- Note any existing agency human resources that will be redirected to this new effort and how existing operations will be impacted.
- List any additional operating funds and capital items needed.

General Funds will be needed to fund this move. If authorized, moving costs figured at \$250/person would total an estimate of \$6,300. An additional \$1,500 for one-time phone connection costs are also needed. Adding 635 square-feet, which represents a 10% increase in space, will cost an additional \$6,600 per year based on the current rate of \$10.40/sq.-ft. charged by the Dept. of Administration for state office space. The larger accommodations will enable the Division to continue to fulfill the duties, responsibilities and authority as designated in Idaho Code 67-1910 through 67-1918 to manage and advise on State agency budget issues.

3. Please break out fund sources with anticipated expenditures in the financial data matrix. (Please separate one-time vs. ongoing requests.)

Non-General funds should include a description of major revenue assumptions: new customer base, fee structure changes, ongoing anticipated grants, etc.

This move will be funded by General Funds, as noted above.

4. Who is being served by this request and what are the expected impacts of the funding requested? If this request is not funded who and what are impacted?

The Governor's Office, the Division of Financial Management and state agencies will be served by this request. New office space would create a better work environment enabling the Division to work more efficiently and better serve the Governor's office and state agencies.

There will be some cost avoidance with the reduced utility costs of the newer, energy-efficient building.

If the request is not funded, Analysts will be forced to work in inadequate space. The confined quarters are restrictive, allow for little concentration, and hinder productivity.

FORM B6: WAGE AND SALARY RECONCILIATION

AGENCY: Division of Financial Management
 FUNCTION: Financial Management
 ACTIVITY: _____

Agency Number: 180
 Function/Activity Number: 01
 Budget Unit: GVCA

Page 13 of 18
 Original Submission X or Revision No. _____

DU	PCN	DESCRIPTION	Indicator	CLASS CODE	FUND / DOLLARS	FY 2009 WAGE & SALARY (Estimate)				FY 2010 WAGE & SALARY (Projection)			
						FTP	SALARY	BENEFITS	TOTAL	FTP	SALARY	BENEFITS	TOTAL
		<u>Totals from Wage and Salary Report:</u>											
		Permanent Positions	1		0001	23.65	1,372,200	506,400	1,878,600	23.65	1,372,200	514,700	1,886,900
		Board & Group Positions	2				29,900	2,600	32,500		29,900	2,600	32,500
		Elected Officials	3						0	0.0	0	0	0
		TOTAL FROM W & S				23.65	1,402,100	509,000	1,911,100	23.65	1,402,100	517,300	1,919,400
		<u>Adjustments to Wage & Salary:</u>											
								0	0	0.0	0	0	0
							0	0	0	0.0	0	0	0
									0	0.0	0	0	0
									0	0.0	0	0	0
		<u>Estimated Salary Needs:</u>											
		Permanent Positions	1			23.65	1,372,200	506,400	1,878,600	23.65	1,372,200	514,700	1,886,900
		Board & Group Positions	2				29,900	2,600	32,500		29,900	2,600	32,500
		Elected Officials	3			0.0	0	0	0	0.0	0	0	0
		Estimated Salary Needs				23.65	1,402,100	509,000	1,911,100	23.65	1,402,100	517,300	1,919,400
		W&S Difference from FY 2009 to FY 2010								0.0	0	8,300	8,300
		<u>Calculated Over or Under Funding:</u>				0.0	0	(14,300)	(14,300)	Calculated underfunding is (.8%) of Appropriation			
3.00		FY 2009 ORIGINAL APPROPRIATION			1,896,800	23.65	1,402,100	494,700	1,896,800				
		<u>Appropriation Adjustments:</u>											
4.11		Reappropriation				0.0	0	0	0				
4.31		Supplemental				0.0	0	0	0				
5.00		FY 2009 TOTAL APPROPRIATION				23.65	1,402,100	494,700	1,896,800				
		<u>Base Adjustments:</u>											
8.51		Base Reduction				0.0	0	0	0			0	
9.00		FY 2010 BASE				23.65	1,402,100	494,700	1,896,800	23.65	1,402,100	494,700	1,896,800
10.11		Change in Benefit Costs								0.0	0	8,300	8,300
										0.0			0
										0.0			0
										0.0			0
										0.0			0
		<u>Subtotal CEC Base:</u>	multiplier =	1.00%		23.65	1,402,100	503,000	1,905,100				
10.61		CEC for Permanent Positions	1,372,200	13,700	20.820%	0.0	13,700	2,900	16,600				
10.62		CEC for Group Positions	29,900	300	9.3%	0.0	300	0	300				
10.69		Fund Shift				0.0	200		200				
11.00		FY 2010 PROGRAM MAINTENANCE				23.65	1,416,300	505,900	1,922,200				
		<u>Line Items</u>											
12.01		Financial Analyst	1			1.00	36,200	17,400	53,600				
12.02									0				
13.00		FY 2010 TOTAL REQUEST			0001	24.65	1,452,500	523,300	1,975,800				

FORM B6: WAGE AND SALARY RECONCILIATION

AGENCY: Division of Financial Management
 FUNCTION Financial Management
 ACTIVITY: _____

Agency Number: 180
 Function/Activity Number: 01
 Budget Unit: GVCA

FY 2010 Request
 of 18
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 Original Submission X or Revision No. _____

DU	PCN	DESCRIPTION	Indicator	CLASS CODE	FUND / DOLLARS	FY 2009 WAGE & SALARY (Estimate)				FY 2010 WAGE & SALARY (Projection)			
						FTP	SALARY	BENEFITS	TOTAL	FTP	SALARY	BENEFITS	TOTAL
		<u>Totals from Wage and Salary Report:</u>											
		Permanent Positions	1		0349-00	0.35	18,300	6,700	25,000	0.35	18,300	6,900	25,200
		Board & Group Positions	2						0		0	0	0
		Elected Officials	3						0	0.0	0	0	0
		TOTAL FROM W & S				0.35	18,300	6,700	25,000	0.35	18,300	6,900	25,200
		<u>Adjustments to Wage & Salary:</u>						0	0	0.0	0	0	0
									0	0.0	0	0	0
									0	0.0	0	0	0
									0	0.0	0	0	0
		<u>Estimated Salary Needs:</u>											
		Permanent Positions	1			0.35	18,300	6,700	25,000	0.35	18,300	6,900	25,200
		Board & Group Positions	2				0	0	0		0	0	0
		Elected Officials	3			0.0	0	0	0	0.0	0	0	0
		Estimated Salary Needs				0.35	18,300	6,700	25,000	0.35	18,300	6,900	25,200
		W&S Difference from FY 2009 to FY 2010								0.0	0	200	200
		<u>Calculated Over or Under Funding:</u>				0.0	0	0	0	Calculated underfunding is 0% of Appropriation			
3.00		FY 2009 ORIGINAL APPROPRIATION			25,000	0.35	18,300	6,700	25,000				
		<u>Appropriation Adjustments:</u>											
4.11		Reappropriation				0.0	0	0	0				
4.31		Supplemental				0.0	0	0	0				
5.00		FY 2009 TOTAL APPROPRIATION				0.35	18,300	6,700	25,000				
		<u>Base Adjustments:</u>											
8.51		Base Reduction				0.0	0	0	0			0	
9.00		FY 2010 BASE				0.35	18,300	6,700	25,000	0.35	18,300	6,700	25,000
10.11		Change in Benefit Costs								0.0	0	200	200
										0.0	0		0
										0.0			0
										0.0			0
										0.0			0
										0.0			0
		<u>Subtotal CEC Base:</u>	multiplier =	1.00%		0.35	18,300			0.35	18,300	6,900	25,200
10.61		CEC for Permanent Positions	18,300	200	20.8%	0.0				0.0	200	0	200
10.62		CEC for Group Positions		0	9.7%	0.0				0.0	0	0	0
10.69		Fund Shift to General Funds				0.0				0.0	(200)		(200)
11.00		FY 2010 PROGRAM MAINTENANCE				0.35	18,300			0.35	18,300	6,900	25,200
		<u>Line Items</u>											
12.01													0
12.02													0
13.00		FY 2010 TOTAL REQUEST			0349-00	0.35	18,300			0.35	18,300	6,900	25,200

ONE-TIME OPERATING EXPENDITURE AND CAPITAL OUTLAY SUMMARY

AGENCY: 180

FY 2010 Request

Page _15 of _18 Pages

Division of Financial Management

Original Submission __X__ or Revision No. ____

		Sub-object		Item/Description of Use/Options	Mileage	Date	Quantity	Quantity	Unit	Total
Pm	DU	Fund	Cat			Acquired in	Stock	Desired	Cost	Cost
01	10.31	0001-00	6860	Telephones		Various	24	10	190	1,900
01	10.31	0001-00	6720	Color Copier Machine		7-1-99	1	1	4,100	4,100
01	10.31	0001-00	6630	2003 Ford Taurus sedan with 2008 Ford Fusion A/C, tilt, cruise	102,000	7-16-03	1	1	22,000	22,000
01	10.31	0001-00	5570	Upgrade MS Excel from 2003 to 2007		7-1-03	1	1	2,000	2,000
01	10.31	0001-00	5570	Upgrade MS Windows XP to Vista		7-1-03	10	10	180	1,800
01	10.31	0349-00	5580	Computer Supplies		7-1-06	2	2	300	600
01	12.01	0001-00	6710	Desk		7-1-09		1	1,100	1,100
01	12.01	0001-00	6410	Flat Panel 21" Monitor		7-1-09		1	300	300
01	12.01	0001-00	6420	Personal Computer		7-1-09		1	700	700
01	12.01	0001-00	6410	Printer		7-1-09		1	300	300
01	12.01	0001-00	6710	Office Chair		7-1-09		1	400	400
01	12.01	0001-00	6799	Other Office Equipment		7-1-09		1	1,000	1,000
01	12.01	0001-00	6860	Telephones		7-1-09		1	200	200
Grand Total by Program										36,400
01				<i>Financial Management</i>						36,400
Grand Total by Decision Unit										36,400
	10.31			<i>Replacement Items</i>						32,400
	12.01			<i>Additional Financial Support</i>						4,000
Grand Total by Fund Source										36,400
		0001-00		<i>General</i>						35,800
		0349-00		<i>Miscellaneous Revenue</i>						600
Grand Total by Category							39	32		36,400
			5570	<i>Desktop Software</i>			11	11		3,800
			5580	<i>Noncapital Data Proc Equip</i>			2	2		600
			6397	<i>Other Bldgs & Imprn - Legal 1099m Reportable</i>			0	0		0
			6410	<i>Cmpr Peripheral Equip</i>			0	2		600
			6420	<i>Cmpr Processing Unit</i>			0	1		700
			6499	<i>Other Computer Equip</i>			0	0		0
			6620	<i>Const & Engineering</i>			0	0		0
			6630	<i>Auto & Light Trucks</i>			1	1		22,000
			6699	<i>Other non-Motorized Equip</i>			0	0		0
			6710	<i>Furniture</i>			0	2		1,500
			6720	<i>Office Machines</i>			1	1		4,100
			6850	<i>Med & Lab Equipment</i>			0	0		0
			6860	<i>Communication Equip</i>			24	11		2,100
			6870	<i>Elect & Photo Equip</i>			0	0		0
			6799	<i>Other Office Equipment</i>			0	1		1,000

DATA refresh DATA

Sum of Cost2			Fund	
Pm	DU	Cat	0001-00 0349-00	Grand Total
01	10	5570	3800	3800
		5580	600	600
		6630	22000	22000
		6860	1900	1900
		6720	4100	4100
	10.31	Total	31800 600	32400
	12	6410	600	600
		6420	700	700
		6710	1500	1500
		6799	1000	1000
		6860	200	200
	12.01	Total	4000	4000
01 Total			35800 600	36400
Grand Total			35800 600	36400

FORM B4: INFLATIONARY ADJUSTMENTS

Agency: Division of Financial Management

Agency Number: 180

FY 2010 Request

Function: Financial Management

Function Number: 01

Page __16__ of __18__

Activity: N/A

Activity Number: 0

Original Submission ____ or Revision No. ____

(1)	(2)	(3)	(4)	(5)	FY 2007 to FY 2008		(8)	(9)	(10)
Part A: Operating Expenditures Summary Object	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	(6) Change	(7) % Change	FY 2009 Approp	FY 2009 Exp. Adj.	FY 2009 Est. Exp.
Communication Costs	25,622	25,900	26,233	24,623	(1,610)	-6.14%	20,000	-	20,000
Employee Development Costs	6,446	5,602	5,699	5,722	23	0.40%	7,000	-	7,000
General Services	500	1,000	622	522	(100)	-16.08%	500	-	500
Professional Services	9,425	8,563	8,743	9,011	268	3.07%	8,000	-	8,000
Repair & Maintenance Services	1,152	1,522	2,366	2,544	178	7.52%	1,500	-	1,500
Administrative Services	13,656	13,101	13,211	14,785	1,574	11.91%	10,000	-	10,000
Computer Services	8,086	5,622	6,231	7,211	980	15.73%	8,000	-	8,000
Employee Travel Costs	15,012	21,269	20,567	21,558	991	4.82%	20,500	-	20,500
Administrative Supplies	11,734	11,734	11,558	12,546	988	8.55%	11,000	-	11,000
Fuel & Lubricant Costs	-	-	115	236	121	105.22%	200	-	200
Computer Supplies	9,272	10,665	10,785	10,957	172	1.59%	11,000	-	11,000
Repair & Maintenance Supplies	6,235	6,325	7,546	8,563	1,017	13.48%	7,000	-	7,000
Insurance	11,214	12,369	13,599	13,722	123	0.90%	13,800	-	13,800
Rentals & Operating Leases	56,523	65,211	64,859	65,269	410	0.63%	67,800	-	67,800
Miscellaneous Expenditures	3,481	3,565	3,481	4,592	1,111	31.92%	5,000	-	5,000
Total	178,358	192,448	195,615	201,861	6,246	3.19%	191,300	-	191,300
FundSource									
General	156,258	168,992	173,532	178,225	5,623	2.70%	184,200	-	184,200
Dedicated	22,100	23,456	22,083	23,636	623	7.03%	7,100	-	7,100
Total	178,358	192,448	195,615	201,861	6,246	3.19%	191,300	-	191,300

FORM B4: INFLATIONARY ADJUSTMENTS

Agency: Division of Financial Management

Agency Number: 180

FY 2010 Request

Function: Financial Management

Function Number: 01

Page __17__ of __18__

Activity: N/A

Activity Number: 0

Original Submission ____ or Revision No. ____

(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Part B: Operating Expenditures Summary Object	FY 2009 Est. Exp	Remove One Time Funding	SWCAP, Nondisc., Rent	FY 2010 Base	General Inflation (DU 10.21)	% Change	Medical Inflation (DU 10.22)	% Change	FY2010 Total
Communication Costs	20,000	-	-	20,000	400	2.00%	-	-	400
Employee Development Costs	7,000	-	-	7,000	200	2.86%	-	-	200
General Services	500	-	-	500	-	0.00%	-	-	-
Professional Services	8,000	-	-	8,000	-	0.00%	-	-	-
Repair & Maintenance Services	1,500	-	-	1,500	100	6.67%	-	-	100
Administrative Services	10,000	-	-	10,000	500	5.00%	-	-	500
Computer Services	8,000	-	-	8,000	300	3.75%	-	-	300
Employee Travel Costs	20,500	-	-	20,500	500	2.44%	-	-	500
Administrative Supplies	11,000	-	-	11,000	300	2.73%	-	-	300
Fuel & Lubricant Costs	200	-	-	200	200	100.00%	-	-	200
Computer Supplies	11,000	-	-	11,000	600	5.45%	-	-	600
Repair & Maintenance Supplies	7,000	-	-	7,000	500	7.14%	-	-	500
Insurance	13,800	-	-	13,800	700	5.07%	-	-	700
Rentals & Operating Leases	67,800	-	(65,000)	2,800	500	17.86%	-	-	500
Miscellaneous Expenditures	5,000	-	(2,500)	2,500	300	12.00%	-	-	300
Total	191,300	-	(67,500)	123,800	5,100	4.12%	-	-	5,100
FundSource									
General	184,200	-	(67,000)	117,200	4,800	4.10%	-	-	4,800
Dedicated	7,100	-	(500)	6,600	300	4.55%	-	-	300
Total	191,300	-	(67,500)	123,800	5,100	4.12%	-	-	5,100

FORM B4: INFLATIONARY ADJUSTMENTS

Agency: Division of Financial Management

Agency Number: 180

FY 2010 Request

Function: Financial Management

Function Number: 01

Page __18__ of __18__

Activity: N/A

Activity Number: 0

Original Submission ____ or Revision No. ____

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Part C: Contract (identify who and what)	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2008 Est. Exp.	Contract Date	Term of Contract (Year x of x)	FY 2010 Contractual % Change	FY 2010 Total
Owyhee Plaza -- space rent	110,000	112,000	114,000	116,000	118,000	July-08	2 of 5	2%	2,360
Total	110,000	112,000	114,000	116,000	118,000				2,360
FundSource									
General	110,000	112,000	114,000	116,000	118,000				2,400
Dedicated									
Federal									
Total	110,000	112,000	114,000	116,000	118,000				2,400

**FIVE YEAR FACILITY NEEDS PLAN, pursuant to IC 67-5708B
FOR OFFICE SPACE & AFFILIATED USES**

AGENCY INFORMATION

AGENCY NAME:	Department of Environmental Quality	CODE:	245
Prepared by:	Agency Expert	E-mail Address:	aexpert@DEQ.State.id.us
Telephone Number:	208-373-0196	Fax Number:	208-373-0231
DFM Analyst:	Larry Schlicht	LSO/BPA Analyst:	Ray Houston
Date Prepared:	8/15/2007	For Fiscal Year:	2009

FACILITY INFORMATION (please list each facility separately by city and street address)

Facility:	State Office		
City:	Boise	County:	Ada
Street Address:	1410 N. Hilton	Zip Code:	83706
Facility Ownership Information:	Private Party	State Agency	
(Please put "X" in appropriate box)	X		

Function/Use of Facility: *Examples could be administrative use, client counseling, hearing rooms, field offices, etc. Address any "specialized needs" which require additional footage.*

State Administrative Office.

Comments: *May be used to address reasons for expanding or relocating. Indicate amount of space provided to other entities, such as other agencies, federal agencies, etc. Also indicate the amount of rent they pay for the use of the facility.*

DEQ-State Office is at maximum capacity. Will need to expand in FY 2009 due to NPDES program. Planning for footprint for new wing to existing building in process.

Fiscal Year:	ACTUAL 2007	ESTIMATE 2008	REQUEST 2009	ESTIMATE 2010	ESTIMATE 2011	ESTIMATE 2012
Surplus Property: <i>Facilities that are to be disposed of and funds re-utilized for replacement of building or renovation of facilities. This could also include leased facilities if the leased premises are to be vacated prior to the expiration of the lease.</i>						
Surplus Property to be disposed in: (Please put "X" in appropriate box)						
Work areas would include areas occupied by full-time employees, contractors, seasonal employees, auditors, etc. (3 people working in 1 building would be 3 work areas).						
Number of Work Areas	245	245	320	320	320	320
Full-Time Equivalent Positions:	175	175	230	230	230	230
Temporary Employees, Contractors, Auditors, etc.	70	70	90	90	90	90

Use "net rentable" square feet if in a facility leased from a private party; use "usable" square feet if in a State-owned office facility. Typically, this will be the figure shown in the lease or the MOU.

Square Feet:	66,863	66,863	110,000	110,000	110,000	110,000
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Include annual rent, plus all other facility-related costs, such as utilities, janitorial service, property taxes, or building maintenance, which are not included in the rent payment made to your Landlord. If improvements will need to be made to the facility and will be paid by the agency, this should be included as well. If the lease will be expiring and the future rent is not specified in lease agreement, increase rent by 3% per year. Increase all other facility-related costs by 3% per year as well. Use "Calculation Sheet" on next worksheet if necessary. Do not include telephone costs or rent discounts. If you anticipate moving to a new facility, you need to take into account any increase in square feet leased and estimate a new market rate for the new facility. Do NOT use your old rate per square foot - it may not be a realistic figure.

Total Facility Cost Per Yr:	722,120	722,120	1,250,000	1,250,000	1,250,000	1,250,000
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Upon completion, please return all sheets electronically to Facilityplan@adm.idaho.gov **AND** attach a hardcopy of each sheet with your budget request. If you have 5 or more locations, please summarize the information on the Facility Information Summary Sheet and include this summary sheet with your budget request as well.

REVIEW AND COMPILATION (Not for Agency Use)

DFM		LSO/BPA:		Other:	
DPW (Ck Lse List&MOU's)		Cost Ratio:		Other:	

DEPARTMENT OF ENVIRONMENTAL QUALITY
FACILITY INFORMATION SUMMARY for Fiscal Year 2010 BUDGET REQUEST

Facility, Street Address, City, Zip Code and Purpose	Fiscal Year	Square Feet	Rate per SqFt	Annual Cost	Work areas	FTP, Temps and Comments
STATE OFFICE 1410 N. Hilton Boise, ID 00000 Office Space	09 08 Chg	110,000 66,863 43,137	11.36 10.80 0.56	1,250,000 722,120 527,880	300 245 55	175 FTPs and 70 temps will need to expand in FY 2009 Planning for new wing in process
BOISE REGIONAL OFFICE 1445 N. Orchard Boise, ID 83706 Office Space	09 08 Chg	10,657 10,657 0	11.65 11.60 0.05	124,200 123,657 543	47 45 2	44 FTPs and 1 temp will convert conf room to 4 office spaces within 60 days
TWIN FALLS REGIONAL OFFICE 601 Pole Line Rd Twin Falls, ID 00000 Office Space	09 08 Chg	9,000 6,500 2,500	12.22 12.31 -0.09	110,000 80,000 30,000	22 17 5	Located with DHW - billed 20 FTPs and 3 temps At capacity
POCATELLO REGIONAL OFFICE 224 S. Arthur Pocatello, ID 00000 Office Space	09 08 Chg	14,000 6,817 7,183	14.75 8.25 6.50	206,500 56,241 150,259	27 27 0	Beyond Capacity 28 FTPs and 1 temp RFP for new building in review process
IDAHO FALLS REGIONAL OFFICE 900 N. Skyline Idaho Falls, ID 00000 Office Space	09 08 Chg	10,164 10,164 0	13.50 13.25 0.25	137,214 134,673 2,541	27 27 0	20 FTPs and 7 temps Shared with IDWR & INEEL oversight
IDAHO FALLS INEEL OVERSIGHT 900 N. Skyline Drive, Suite C Idaho Falls, ID 00000 Office Space	09 08 Chg	7,651 7,651 0	13.75 13.50 0.25	105,201 103,289 1,912	21 21 0	20 FTPs and 1 temp Shared with IDWR & INEEL oversight
GRANGEVILLE SATELLITE 300 W. Main St. Rm 203 Grangeville, ID 00000 Office Space	09 08 Chg	453 453 0	9.14 9.14 0.00	4,140 4,140 0	2 2 0	in US Post Office 1 FTP seasonal field crews
CASCADE SATELLITE 109 N. Main St. Ponderosa Plaza Cascade, ID 00000 Office Space	09 08 Chg	810 810 0	8.02 7.78 0.25	6,500 6,300 200	3 2 1	2 FTP used for Cascade and Brownlee
COEUR D'ALENE REGIONAL OFFICE 2110 Ironwood Parkway Coeur D'Alene, ID 00000 Office Space	09 08 Chg	11,664 11,664 0	10.76 10.55 0.21	125,447 123,016 2,431	36 36 0	Future shower/locker room expansion \$35,000 one-time 35 FTPs and 3 temps
LEWISTON REGIONAL OFFICE 1118 F. Street Lewiston, ID 00000 Office Space	09 08 Chg	6,600 5,800 800	9.85 9.83 0.02	65,000 57,000 8,000	22 20 2	In State Office Building at Capacity Pursuing more space 19 FTPs and 4 temps
SODA SPRINGS SATELLITE 15 West Center St. Soda Springs, ID 00000 Office Space	09 08 Chg	1,130 1,130 0	11.82 11.82 0.00	13,357 13,357 0	3 3 0	Sufficient space Shared DEQ 2 employees and IDWR 1 employee
KELLOGG SUPERFUND SITE 1005 W. McKinley Kellogg, ID 00000 Field Office	09 08 Chg	2,500 2,500 0	12.00 0.00 12.00	30,000 0 30,000	5 5 0	donated site to rent 4 FTPs
TOTALS	09 08 Chg	184,629 131,009 53,620	11.79 10.87 0.93	2,177,559 1,423,793 753,766	515 450 65	370.55 FTPs and 90 temps

APPENDIX A

DEPARTMENT/AGENCY/PROGRAM CODES

For DFM and LSO Budget Development Systems

STARS Agency/Function/Activity/Structure

LEGISLATIVE BRANCH

- 100 Senate
 - 01 Senate Administration
- 101 House
 - 01 House Administration
- 102 Legislative Council
 - 01 Legislative Services
 - 02 Office of Performance Evaluations
 - 03 Redistricting
 - 04 Legislative Technology

JUDICIAL BRANCH

- 110 Judicial Branch
 - 01 Supreme Court Operations
 - 02 Law Library
 - 03 District Court
 - 04 Magistrates Division
 - 05 Judicial Council
 - 06 Court of Appeals
 - 07 Guardian Ad Litem
 - 31 Snake River Basin Adjudication

ELECTED OFFICIALS

- 120 Lieutenant Governor
 - 01 Office of the Lieutenant Governor
- 130 Secretary of State
 - 01 Secretary of State
- 131 Uniform Laws, Comm. on State
 - 01 Uniform Laws
- 140 Controller, State
 - 01 Administration
 - 02 Statewide Accounting
 - 03 Statewide Payroll
 - 04 Computer Center
- 150 Treasurer, State
 - 01 Treasury
 - 02 Millennium Fund
- 160 Attorney General
 - 05 Special Litigation
 - 10 State Legal Services
- 170 Super. of Public Instruction
 - 06 State Department of Education

GOVERNOR, EXECUTIVE OFFICE

- 180 Financial Management, Division of
 - 01 Financial Management
- 181 Governor, Office of the
 - 01 Governor's Administration
 - 03 Governor's Expense
 - 04 Governor Elect Transition
 - 06 Governor's Emergency Fund
 - 07 Social Services
 - 09 Energy
 - 13 Governor Acting Pay

GOVERNOR, EXECUTIVE OFFICE (cont.)

- 183 Public Employee Retirement System
 - 01 Administration
 - 02 Portfolio Investment
- 185 Liquor Dispensary, State
 - 01 Liquor Dispensary
- 187 Aging, Idaho Commission on
 - 01 Services for Older Persons
- 188 Human Rights, Commission on
 - 07 Idaho Human Rights Commission
- 189 Blind & Visually Impaired, Comm
 - 10 Services to the Blind
- 190 Military Division
 - 01 Military Management
 - 03 Federal/State Agreements
 - 06 Bureau of Homeland Security
- 192 Women's Commission, Idaho
 - 10 ICWP (Administration)
- 194 Human Resources, Division of
 - 10 Personnel Services
- 195 Species Conservation, Office of
 - 01 Species Conservation
- 196 Arts, Comm. on the
 - 03 Commission on the Arts
- 198 Drug Policy, Office of
 - 01 Office of Drug Policy
- 199 Energy Resources, Office of
 - 10 Energy

ADMINISTRATION, DEPT. OF

- 200 Administration, Department of
 - 01 Office of the Director
 - 01 Office of the Director
 - 02 Administrative Rules
 - 04
 - 02 Office of the Chief Information Officer
 - 01 Info Tech Resource Mgmt Council
 - 03 Division of Public Works
 - 04 Purchasing
 - 05 Office of Insurance Management
 - 06 Capitol Commission
 - 11 Bond Payments

AGRICULTURE, DEPT. OF

- 210 Agriculture, Department of
 - 10 Administration
 - 20 Animal Industries
 - 30 Agricultural Resources
 - 40 Plant Industries
 - 50 Agricultural Inspections
 - 60 Marketing and Development
 - 10 Idaho Rural Partnership
 - 70 Animal Damage Control
 - 80 Sheep Commission
 - 91 Soil Conservation Commission

COMMERCE, DEPT. OF

220 Department of Commerce
10 Commerce

CORRECTION, DEPT. OF

230 Correction, Department of
10 Division of Management Services
10 Management Services
20 Division of Prisons
10 Prisons Administration
21 ISCI - Boise
22 ICI - Orofino
23 NICI - Cottonwood
24 SICI - Boise
25 IMSI - Boise
26 St. Anthony Work Camp
27 PWCC – Pocatello
28 SBWCC - Boise
25 Division of Community Corrections
40 Community Supervision
50 Community Work Centers
30 Division of Education and Treatment
10 Offender Programs
40 Commission for Pardons and Parole
50 Contract Services
10 Idaho Correctional Center
20 Correctional Alternative Placement
30 County and Out-of-State Placements
40 Medical Services
231 Correctional Industries
90 State Manufactured Goods

LABOR, DEPT. OF

240 Department of Commerce and Labor
01 Employment Service
02 Wage and Hour
03 Nursing Workforce Center

ENVIRONMENTAL QUALITY, DEPT. OF

245 Environmental Quality, Dept. of
01 Administration and Support
10 Air Quality
20 Water Quality
50 CDA Basin Commission
70 Waste Mgmt. & Remediation
90 INL Oversight

FINANCE, DEPT. OF

250 Finance, Department of
01 Department of Finance

FISH & GAME, DEPT. OF

260 Fish & Game, Department of
01 Administration
02 Enforcement
03 Fisheries
04 Wildlife
05 Communications
06 Engineering

07 Natural Resource Policy

08 Winter Feeding & Habitat Improvement

HEALTH & WELFARE, DEPT. OF

270 Health & Welfare, Department of
12 Physical Health Services
01 Physical Health Services
02 Emergency Medical Services
03 Laboratory Services
04 Substance Abuse Services
31 Self-Reliance
01 Self-Reliance Program
02 TAFI/AABD Benefit Payments
32 Medical Assistance
01 Administration and Management
02 Healthy Children and Working Adults
03 Special Needs
04 Elderly
34 Div. of Family & Community Services
01 Children's Services
02 Foster Care and Residential Payments
03 Service Integration
61 Indirect Support Services
72 Mental Health Services
01 Community Mental Health
02 State Hospital North
03 State Hospital South
04 Substance Abuse Services
05 Children's Mental Health
06 Community Hospitalization
07 Community Mental Health Grants
74 Developmental Disabilities Svcs.
01 Community Developmental Disabilities
02 Idaho State School and Hospital
91 Domestic Violence Council
92 Developmental Disabilities Council
95 Council Deaf & Hearing Impaired

INSURANCE, DEPT. OF

280 Insurance, Department of
30 Insurance Regulation
50 Division of State Fire Marshall

JUVENILE CORRECTIONS, DEPT. OF

285 Juvenile Corrections, Department of
01 Administration
02 Community Services
03 Institutions
04 Juvenile Justice Commission

TRANSPORTATION DEPT.

290 Transportation Department, Idaho
01 Administration
02 Planning
03 Motor Vehicles
04 Highway Operations
05 Capital Facilities
06 Contract Construction & Right of Way
07 Aeronautics

08 Public Transportation

INDUSTRIAL COMMISSION

- 300 Industrial Commission
 - 01 Compensation
 - 02 Rehabilitation
 - 03 Crime Victims
 - 04 Adjudication

LANDS, DEPT. OF

- 320 Lands, Department of
 - 01 Administration
 - 03 Forest Resources
 - 04 Land, Range, and Minerals
 - 07 Fire Management
 - 09 Scaling Practices
- 322 Endowment Fund Investment Bd.
 - 01 Endowment Investments

POLICE, IDAHO STATE

- 330 Police, Idaho State
 - 01 Director's Office
 - 02 Investigations
 - 03 Patrol
 - 04 Law Enforcement Programs
 - 05 Peace Officers Standards and Training
 - 06 Support Services
 - 07 Forensics
 - 10 Executive Protection
- 331 Brand Inspector
 - 01 Brand Board
- 332 Racing Commission, State
 - 01 Racing Commission

PARKS & REC., DEPT. OF

- 340 Parks & Recreation, Department of
 - 01 Management Services
 - 02 Operations
 - 03 Capital Projects
- 341 Lava Hot Springs Foundation
 - 07 Lava Hot Springs

REV & TAX, DEPT. OF

- 351 Tax Appeals, State Board of
 - 01 Tax Appeals
- 352 Tax Commission, State
 - 10 Management Services
 - 20 Audit and Collections
 - 30 Revenue Operations
 - 40 County Support

WATER RESOURCE, DEPT. OF

- 360 Water Resources, Department of
 - 10 Management and Support
 - 20 Planning/Technical Services
 - 40 Snake River Basin Adjudication
 - 50 Water Management
 - 70 Northern Idaho Water Rights Adjudication

SELF-GOVERNING AGENCIES

- 421 Pharmacy, State Board of
 - 10 Pharmaceutical Regulation
- 422 Accountancy, State Board of
 - 10 Accounting Regulation
- 423 Dentistry, State Board of
 - 01 Dental Practice Act
- 424 Engineers/Land Surveyors, Bd of Prof.
 - 01 Board of Prof. Eng. & Land Surveyor
- 425 Medicine, State Board of
 - 10 Medical Licensing
- 426 Nursing, State Board of
 - 10 Nursing Board
- 427 Occupational Licenses, Bureau of
 - 01 Licensing Programs
- 429 Real Estate Commission
 - 10 Real Estate Regulation
- 434 Outfitters and Guides
 - 10 Outfitters & Guides Programs
- 435 Veterinary Medicine, Board of
 - 10 Board of Veterinary Medicine
- 440 Lottery, Idaho State
 - 01 Lottery Commission
- 441 Hispanic Commission
 - 01 Hispanic Programs
- 442 Examiners, Board of
 - 05 Board of Examiners
- 443 Appellate Public Defender, State
 - 01 Appellate Public Defender
- 444 Veteran's Services, Division of
 - 01 Service to Veterans
- 450 Building Safety, Division of
 - 02 Building Safety

PUBLIC SCHOOLS

- 500 Public School Support
 - 10 Administrators
 - 20 Teachers
 - 30 Operations
 - 40 Children's Programs
 - 50 Facilities

EDUC., OFFICE OF STATE BOARD

- 501 Education, State Board of
 - 01 State-wide Needs
 - 02 OSBE Administration
- 502 Deaf and Blind, School for the
 - 01 Idaho School for the Deaf/Blind
 - 02 Outreach Services
- 503 Professional-Technical Education
 - 01 State Leadership & Technical Asst.
 - 02 General Programs
 - 03 Post-Secondary Programs
 - 04 Underprepared Adults
 - 05 Career Information System
- 505 Community Colleges
 - 04 Community Colleges
- 510 College & Universities
 - 01 General Education

- 514 Agricultural Research/Ext.-U of I
 - 02 Agricultural Research & Extension
- 515 Health Programs
 - 01 WOI Veterinary Medicine
 - 02 WWAMI Medical Education
 - 03 IDEP Dental Education
 - 04 Univ. of Utah
 - 05 Family Practice Residency
 - 06 WICHE
 - 07 Rural Physicians Incentive Program
 - 08 Psychiatry Residency
- 516 Special Programs
 - 01 Forest Utilization Research
 - 02 Idaho Geological Survey
 - 03 Scholarships & Grants
 - 04 Museum of Natural History
 - 05 Small Business Development Centers
 - 06 Idaho Council on Economic Education
 - 08 Tech Help
- 520 Public Broadcasting
 - 01 Idaho Public Broadcasting
- 521 Libraries, Idaho Commission for
 - 01 Library Services
- 522 Historical Society, State
 - 01 Historical Preservation & Education
 - 04 Historical Sites Maintenance
- 523 Vocational Rehabilitation
 - 01 Renal Disease
 - 02 Vocational Rehabilitation
 - 03 State Epilepsy Program
 - 05 Work Services Community Supported Employment

PUBLIC UTILITIES COMM.

- 900 Public Utilities Commission
 - 04 Public Utilities Commission

CATASTROPHIC HEALTH CARE

- 903 Catastrophic Health Care
 - 01 Catastrophic Health Care

STATE INDEPENDENT LIVING COUNCIL

- 905 State Independent Living Council
 - 01 SILC

PUBLIC HEALTH DISTRICTS

- 950 Public Health Districts
 - 01 Public Health Districts

CAPITAL BUDGET

- 990 Capital Budget
 - 03 Capital Budget

APPENDIX B

FY 2010 DECISION UNIT CATEGORY NUMBERS

DU Category

- 1.00 **FY 2008 TOTAL APPROPRIATION**
- 1.10 Net FTP or Fund Adjustments
 - 1.11 *Lump Sum Allocation*
 - 1.12 *Noncognizable Adjustments*
- 1.20 Net Object Transfers
- 1.30 Net Transfers Between Programs
- 1.40 Receipts to Appropriation
- 1.50 Governor's Holdback/Board of Examiner's Reduction
- 1.60 Reverted Appropriation Balances
- 1.70 Reappropriation
- 1.90 Other Adjustments
- 2.00 **FY 2008 ACTUAL EXPENDITURES**
- 3.00 **FY 2009 ORIGINAL APPROPRIATION**
- 4.00 **Appropriation Adjustments**
- 4.10 Reappropriation
- 4.20 Surplus Eliminator
- 4.30 Supplemental
- 4.40 Rescission
- 4.60 Deficiency Warrants
- 4.70 Revenue Adjustments
- 4.90 Other Adjustments
 - 4.91 *Lump Sum Allocation*
- 5.00 **FY 2009 TOTAL APPROPRIATION**
- 6.00 **Expenditure Adjustments**
- 6.10 Lump Sum Allocation
- 6.20 Governor's Holdback
- 6.30 FTP or Fund Adjustment
- 6.40 Object Transfers
- 6.50 Transfer Between Programs
- 6.60 Board of Examiner's Reduction
- 6.90 Other Adjustments
- 7.00 **FY 2009 ESTIMATED EXPENDITURES**
- 8.00 **Base Adjustments**
- 8.10 FTP or Fund Adjustments
- 8.20 Object Transfers
- 8.30 Transfer Between Programs
- 8.40 Removal of One-Time Expenditures
- 8.50 Base Reduction
- 8.90 Other Adjustments

DU Category

- 9.00 **FY 2010 BASE**
- 10.00 **Program Maintenance**
- 10.10 Employee Benefit Costs
 - 10.11 *Change in Benefit Costs*
 - 10.19 *Fund Shift*
- 10.20 Inflationary Adjustments
 - 10.21 *General Inflation Adjustments*
 - 10.22 *Medical Inflation Adjustments*
 - 10.23 *Contract Inflation*
 - 10.29 *Fund Shift*
- 10.30 Replacement Items
 - 10.39 *Fund Shift*
- 10.40 Interagency Nonstandard Adjustments
 - 10.41 *Attorney General Fees*
 - 10.42 *Refactored Classes*
 - 10.43 *Legislative Audits*
 - 10.44 *Building Svcs Space Charge*
 - 10.45 *Risk Management Cost Increases*
 - 10.46 *Controller's Fee Charge*
 - 10.47 *Treasurer's Fee Charge*
- 10.50 Annualizations
- 10.60 Change in Employee Compensation
 - 10.61 *Salary Multiplier*
 - 10.62 *Group and Temporary*
 - 10.63 *Elected Official Salary Increase*
 - 10.64 *Judge's Salary Increase*
 - 10.66 *Military Compensation*
 - 10.69 *Fund Shift*
- 10.70 Nondiscretionary Adjustments
- 11.00 **FY 2010 TOTAL MAINTENANCE**
- 12.00 **Line Items**
- 12.01 Descriptive Title/Priority 1
- 12.02 Descriptive Title/Priority 2
- 12.80 Revenue Adjustments
- 12.90 Lump Sum Allocation
- 13.00 **FY 2010 TOTAL REQUEST**

APPENDIX C

GLOSSARY OF TERMS

TERM	DEFINITION
Activity	STARS reporting group for specific financial transactions impacting defined users.
Agency	An administrative division of the department or reporting entity for which a budget request package is submitted, e.g., Department of Finance, DFM, etc.
Appropriation	The authority provided by the Legislature to an agency to spend revenues derived from a variety of sources including the state General Fund. Actual cash available in the respective funds also limits spending.
Base	Starting point for development of a fiscal year's budget request. The base reflects previous year's expenditures plus or minus expenditure adjustments and base adjustments.
Board of Examiners Reduction	A reduction in the appropriation of an agency directed by the State Board of Examiners in consultation with the Division of Financial Management.
Budget and Policy Analysis	The unit within the Legislative Services Office responsible for development and presentation of budget and policy information to Legislators.
Bucket Fund	A special revenue fund which contains multiple fund sources and which only select agencies are authorized to have.
Budget Unit	Appropriation control mechanism within STARS used to differentiate between appropriated and non-appropriated elements within an agency's program structure.
Capital Outlay (CO)	Object class from which expenditures for land, highways, buildings fixtures, automobiles, machinery, equipment, and furniture with a useful life greater than two years are recorded.
Capitalized Lease	Multi-year lease of land, buildings, vehicles, computers, machinery, office equipment or other property with a useful life greater than two years and in which the ownership of such items is to be transferred to the agency at the end of the lease term.
Caseload Changes	Increases or decreases in clients required to be served by state agencies or enrollment numbers in public school or colleges and universities. Caseload changes do not include changes in benefit levels for existing clients.
Change in Employee Compensation (CEC)	Cost of salary increases for agency personnel. CEC is calculated using form B6 and the calculation factor determined by DFM. CEC is requested in DU 10.61.
Continuous Appropriations	Statutory appropriations not set by annual legislative action. Actual expenditures are based on program needs and cash availability.

TERM	DEFINITION
Decision Unit (DU)	A specific item in the budget request. Decision units are standardized in order that statewide information may be summarized and reported. A table of decision unit categories can be found in Appendix B of this manual.
Deficiency Warrants	Expenditures that are authorized but for which no specific appropriation is provided until after the expense amount is known. Examples include fire suppression costs and agricultural pest eradication expenses.
Division of Financial Management (DFM)	The Division of Financial Management is the Governor's Budget Office. The Division assists the Governor in developing revenue projections and agency expenditure recommendations for presentation to the Legislature.
Employee Benefit Costs	A budgetary adjustment for changes (generally increases) in the cost of maintaining a range of employer-paid benefits for state employees such as Social Security, retirement (PERSI), unemployment insurance, and health insurance.
Encumbrances	Obligations for expenses incurred in one fiscal year but not paid until after the end of the same fiscal year.
Line Items	Additional decision units requesting funding for new or expanded activities after maintenance of current operations.
Expenditures	Cash outlays for items necessary and essential to the operation of the agency but not including encumbrances.
Full-time Positions (FTP)	Full-time and part-time permanent agency staffs who are not part of group or board positions. The number of FTP is normally capped by the Legislature for most state agencies each fiscal year.
Function	Grouping of agency activities into areas of like purpose in STARS.
Fund	A unit within the accounting system for collection of revenue and expenditure information from specific sources.
Goal	Focus of agency resources that will support the overall mission of the organization.
Governor's Holdback	Authority given to the Governor to temporarily limit expenditures of agencies due to shortfalls in revenue projections for the fiscal year.
Information Technology Resource Management Council (ITRMC)	ITRMC plans and coordinates the state's approach to information technology. Administratively, the ITRMC resides in the Department of Administration.
Legislative Services Office (LSO)	Full-time staff who serve the Legislature. LSO includes Budget and Policy Analysis, the Legislative Audits, and Research and Legislation.
Lump Sum	Legislative authority to expend appropriated funds from any Object Class the agency determines appropriate.

TERM	DEFINITION
Maintenance of Current Operations	Resources needed to continue current levels of service.
Noncognizable Funds	Non-state funds obtained after appropriations are established and from which expenditures must be made prior to the next legislative session. Use of noncognizable funds must be approved by DFM and must be in compliance with Idaho Code 67-3516.
Object Code (Class)	Categories of expenditures. Object Code Classes include Personnel Costs (PC), Operating Expenditures (OE), Capital Outlay (CO), Trustee and Benefit Payments (TB), and Lump Sum (LS).
Object Transfers	Movement of funds between appropriated Object Classes. Funds may be moved from Personnel Costs, Operating Expenditures, and Trustee and Benefits Payments to any other object class. Funds may not be moved into Personnel Costs or out of Capital Outlay without legislative action. All object class transfers require DFM approval.
Objective	Means to achieve a long-term goal.
One-time	Spending authority granted for one budget year only. One-year grants or capital purchases are examples of uses of one-time funding. One-time funding is removed prior to establishment of the base budget for the following fiscal year.
Operating Expenditures (OE)	Object Class from which expenditures for daily operations of the agency are recorded.
Outcome	Results of program services on the constituent group served.
Output	Number of services performed by an activity within a program.
Performance Report	Agency information regarding completion of targeted performance standards that are part of agency strategic plans. The Performance Report is submitted on September 2, separate from the budget along with an Agency Profile.
Personnel Costs (PC)	Object Class from which expenditures for wages, salaries, and benefits of agency staff are recorded. This includes temporary staff funded in group positions. (Contract temp services are recorded in Operating Expenditures.)
Program	An agency or part of an agency identified for budgeting purposes. Programs may be functions or activities within an agency depending on the agency's STARS structure.
Program Transfers	Movement of funds between more than one budgeted program within an agency. Pursuant to Idaho Code 67-3511, program transfers are limited to 10% cumulative change from the appropriated amount for any program affected by the transfer.

TERM	DEFINITION
Reclassify	Upon the request of an agency, a specific position may be reclassified upward or downward as determined by the Division of Human Resources. For example, an agency may request an Administrative Assistant 1 position to be reclassified as an Administrative Assistant 2 position.
Reappropriations	Unused funds from a previous fiscal year available through Legislative action for use in the current fiscal year. Commonly known as Carryover Authority.
Receipts to Appropriation	Money received from the sale of assets or insurance settlements that is added back to the appropriated object class from which the asset was originally acquired.
Refactor	The Division of Human Resources may revise the pay grade for an entire class of positions statewide. For example, the pay grade for all Administrative Assistant 1 positions throughout the state could be refactored from pay grade F to pay grade G. Refactoring requires approval from the Division of Financial Management if there would be fiscal impact.
Rescission	A change to the appropriation that reduces spending authority that is granted by the Legislature in the current fiscal year.
STARS	ST atewide A ccounting and R eporting S ystem operated by the State Controller's Office.
State Board of Examiners	A board consisting of the Governor, the Secretary of State, and the Attorney General with the State Controller acting as secretary to the Board. The Board of Examiners reviews all claims against the state.
Statewide Cost Allocation Plan (SWCAP)	State plan for implementing federally approved indirect cost allocation among all state funding sources.
Statewide Goals and Objectives	Structure within STARS used to provide expenditure information on a statewide functional basis.
Strategy	Action or activity leading to the completion of an objective.
Supplemental Appropriation	A change to the appropriation that adds to or adjusts spending authority for objects, funds, or programs that are granted by the Legislature in the current fiscal year. Program transfers in excess of 10%, per Idaho Code 67-3511, should also be included.
Trustee and Benefit Payments (TB)	An expenditure class through which funding for authorized payments can be passed through to eligible individuals (e.g. scholarships, public assistance, retirement benefits) or to other governmental entities for the provision of services (e.g. intra or intergovernmental contracts, state support for local community college districts, community development block grants).

TERM	DEFINITION
Wage and Salary Report	A series of reports produced by the Employee Information System Unit of the State Controller's Office which identify wages, salaries and related benefit costs for all budgeted positions and also projects increases in costs for the current and following fiscal years.

APPENDIX D

Schedule H Hourly Salary Effective FY 2009			
Pay Grade	70% Minimum	Policy	125% Maximum
D	\$6.84	\$9.77	\$12.21
E	\$7.64	\$10.91	\$13.64
F	\$8.60	\$12.28	\$15.35
G	\$9.77	\$13.95	\$17.44
H	\$11.24	\$16.06	\$20.08
I	\$13.14	\$18.77	\$23.46
J	\$14.81	\$21.16	\$26.45
K	\$16.59	\$23.70	\$29.63
L	\$18.73	\$26.75	\$33.44
M	\$21.17	\$30.24	\$37.80
N	\$23.39	\$33.42	\$41.78
O	\$25.35	\$36.21	\$45.26
P	\$27.71	\$39.59	\$49.49
Q	\$30.51	\$43.58	\$54.48
R	\$33.85	\$48.35	\$60.44
S	\$37.96	\$54.23	\$67.79
T	\$42.88	\$61.25	\$76.56
U	\$48.72	\$69.60	\$87.00
V	\$55.69	\$79.56	\$99.45

APPENDIX E

Replacement Items: Operating Expenses and Capital Outlay Summary
STARS Sub-Object Codes

OPERATING EXPENSES

Computer Supplies

5570 Desktop Software
5580 Noncapital Data Proc Equip
5600 Other Computer Supplies

CAPITAL OUTLAY

Property & Improvements

6010 Land - Non 1099misc Reportable
6011 Land - Ancillary Costs 1099m Reportable
6012 Land - Legal Costs 1099m Reportable
6015 Infrastructure - Non 1099m Reportable
6017 Infrastructure - 1099m Reportable
6020 Rights Of Way
6040 Waterways & Improvements - Non 1099m Reportable
6041 Waterways & Improvements - 1099m Reportable
6050 Loss On Disposal Of Lands
6097 Other Property/Improve - Legal 1099m Reportable
6098 Other Property/Improve - 1099m Reportable
6099 Other Property/Improve - Non 1099m Reportable

Natural Resources

6120 Animals
6130 Minerals
6140 Plants
6147 Water Rights - 1099 Reportable
6148 Water Rights - Non 1099 Reportable
6149 Other Natural Resources

Site Developments

6160 Improvements - Non 1099m Reportable
6161 Improvements - 1099m Reportable
6170 Preparation - Non 1099m Reportable
6171 Preparation - 1099m Reportable
6180 Utilities - Non 1099m Reportable
6181 Utilities - 1099m Reportable
6185 Depr-Imp Other Than Bldgs
6187 Disp Loss-Other Than Bldgs
6197 Other Site Developments-Legal 1099m Reportable
6198 Other Site Developments- Non1099m Reportable
6199 Other Site Developments-Non 1099m Reportable

Building & Improvements

6220 Buildings - Non 1099m Reportable
6221 Buildings - 1099m Reportable
6225 Bldgs-Public Works Contractors-1099 Reportable
6230 Building Improvements-Non 1099m Reportable
6231 Building Improvements-1099m Reportable
6235 Bldg Impv-Pw Cntrs-1099 Rpt
6236 Bldg Imp-Dpw Only-Nonfas-Not In Stars User Manual
6240 Depreciation Expense-Bldgs
6245 Loss On Disposal Of Bldgs
6250 Const In Prog-Lnd-Bldg-Eq

- 6397 Other Bldgs & Imprn - Legal 1099m Reportable
- 6398 Other Bldgs & Imprn - 1099m Reportable
- 6399 Other Bldgs & Improvements-Non 1099m Reportable

Computer Equipment

- 6410 Cmpr Peripheral Equip
- 6420 Cmpr Processing Unit
- 6430 Cmpr Equip Improvements
- 6499 Other Computer Equipment

Educational Material & Equipment

- 6510 Educational Books
- 6520 Educational Equipment
- 6530 Educational Collections
- 6599 Other Educ Matls & Equip

Motorized/Non-Motorized Equipment

- 6610 Agric & Landscape
- 6620 Const & Engineering
- 6630 Auto & Light Trucks
- 6640 Watercraft
- 6650 Small Motorized Equipment
- 6690 Motorized Equip Improve
- 6699 Other Non-Motorized Equip

Office Equipment

- 6710 Furniture
- 6720 Office Machines
- 6730 Improvements
- 6799 Other Office Equipment
- 6810 Household Equipment
- 6820 Law Enforce Equipment
- 6830 Manufacturing Equipment
- 6840 Shop & Plant Equipment
- 6850 Med & Lab Equipment
- 6860 Communication Equip
- 6870 Elect & Photo Equip
- 6875 Machinery And Equipment
- 6880 Depr Exp - Mach & Equip
- 6885 Loss-Disp Of Mach & Equip
- 6899 Other Specific Use Equip

Capitalized Leases

- 6905 Computer
- 6910 Machinery & Equipment
- 6915 Office Equipment
- 6920 Vehicles
- 6930 Land
- 6940 Buildings
- 6950 Improvements Other Than Buildings
- 6960 Other Capitalized Leases

Miscellaneous Capital Outlay

- 6987 P-Card Monthly Billing For Capital Outlay

A narrative description of sub-objects can be found in the STARS manual at:

<https://www.sco.idaho.gov/web/DSADoc.nsf/starsa!OpenPage>